

DOI: <https://doi.org/10.34069/AI/2022.53.05.2>

How to Cite:

Lytvynova, I., Ignatyuk, A., Knir, M., & Liubkina, O. (2022). The impact of the war with Russia on the export/import of Ukraine and possible tools to restore the Ukrainian economy. *Amazonia Investiga*, 11(53), 16-25. <https://doi.org/10.34069/AI/2022.53.05.2>

## The impact of the war with Russia on the export/import of Ukraine and possible tools to restore the Ukrainian economy

### Вплив війни з Росією на експорт/імпорт України та можливі інструменти відновлення української економіки

Received: February 2, 2022

Accepted: March 30, 2022

Written by:

**Ievgeniia Lytvynova<sup>6</sup>**<https://orcid.org/0000-0001-5858-1686>**Anzhela Ignatyuk<sup>7</sup>**<https://orcid.org/0000-0002-9103-6943>**Mariya Knir<sup>8</sup>**<https://orcid.org/0000-0001-5591-2814>**Olena Liubkina<sup>9</sup>**<https://orcid.org/0000-0002-8245-8300>

#### Abstract

The war posed a new challenge to the Ukrainian economy: how to ensure the recovery of Ukrainian exports / imports and enable businesses to recover after the war. The aim of this study was to identify possible tools of the customs tariff mechanism that will help Ukrainian companies to recover and start working. This study is comparative and compares the structures of customs and tariff regulation of the EU and Ukraine, both in pre-war Ukraine and during the war. A poll conducted in 2022 shows the attitude of Ukrainian business to reforms and the introduction of new instruments of the customs tariff mechanism. The survey was conducted among 76 companies engaged in exports and import, of which 29 have an import component in their goods. The survey examined the business response to the introduction of the proposed innovations in Ukraine. The research methodology is based on qualitative and quantitative research methods. This study proposes ways to improve the customs tariff mechanism in Ukraine, namely the presentation of the latest models to improve the existing customs tariff mechanism, which were developed in early 2022, and are effective for the

#### Анотація

Війна поставила новий виклик перед українською економікою: як забезпечити відновлення українського експорту/імпорту та надати можливість бізнесу відновитися після війни. Завданням цього дослідження було виявити можливі інструменти митно-тарифного механізму, які допоможуть українським компаніям відновитися та почати працювати. Дане дослідження є компаративним та порівнює структури митно-тарифного регулювання ЄС та України, як у довоєнний час України, так і під час війни. Опитування, проведене у 2022 році показує відношення українського бізнесу до проведення реформ, та запровадження нових інструментів митно-тарифного механізму. Опитування було проведено серед 76 компаній, які займаються експортом та імпортом, із них 29 мають імпортну складову у своїх товарах. Опитування дослідило реакцію бізнесу на впровадження в Україні запропонованих нововведень. Методологія дослідження базується на якісних та кількісних методах дослідження. Дане дослідження пропонує напрями удосконалення митно-тарифного механізму в Україні, а саме представлення новітніх моделей для покращення наявного

<sup>6</sup> PhD in Economic Sciences, Faculty of Economics of Taras Shevchenko National University of Kyiv, Ukraine.

<sup>7</sup> Doctor of Sciences (Economics), Professor of the Department of Economic Theory, Macro- and Microeconomics of the Faculty of Economics of Taras Shevchenko National University of Kyiv, Ukraine.

<sup>8</sup> PhD in Economic Sciences, Associate Professor of the Department of Finance of the Faculty of Economics of Taras Shevchenko National University of Kyiv, Ukraine.

<sup>9</sup> Doctor of Sciences (Money, finance and credit), Professor of the Department of Finance of the Faculty of Economics of Taras Shevchenko National University of Kyiv, Ukraine.



recovery of the Ukrainian economy after the war. This study also includes an analysis of the impact of the proposed models on the achievement of sustainable development goals in Ukraine in the future.

**Keywords:** export, import, Ukrainian economy, sustainable development, foreign economic activity.

## Introduction

In addition to the many challenges facing the Ukrainian economy, namely COVID-19, rising gas and other energy prices, the war has been added. Russia's invasion of Ukraine on February 24, 2022, brought a halt to imports of most commodity categories, as many businesses suffered physical losses, infrastructure was damaged, and foreign partners suspended cooperation with Ukraine due to increased risks. In this situation, Ukrainian business had to survive, and do everything possible to save jobs, the businesses / industries themselves, and the country itself.

The main ways to restore the economy during the war, in April 2022, was a reduction in taxes on imports, benefits were given to small and medium-sized businesses. Big business has been left without the long-awaited incentives and must deal with the situation on its own. According to a survey of big business, it was revealed what incentives would be interesting for big players. The improvements that were proposed were designed to accelerate the growth of the Ukrainian economy in the pre-war period and can be used in the postwar period.

The proposed methods of customs tariff mechanism were based on a comparison of EU and Ukrainian import systems in the pre-war period. A model was proposed, which was based on the deferral of customs duties, especially VAT, until the sale of products, and only then transfer to the budget. According to business, this would increase the amount of funds that will be invested by enterprises in business development, as well as risk diversification and reorientation in difficult times. The survey was conducted among 76 companies, that confidently stated during the survey that they were interested in the deferral tool. This study shows the best way to help businesses recover quickly in the postwar period.

митно-тарифного механізму, які були розроблені на початку 2022 року, та є ефективними для відновлення української економіки після війни. Дане дослідження охоплює також аналіз впливу запропонованих моделей на досягнення цілей сталого розвитку в Україні у майбутньому.

**Ключові слова:** експорт, імпорт, українська економіка, сталий розвиток, зовнішньоекономічна діяльність.

## Literature Review

Analysis of economic tools and strategies of different countries are the main points to find right strategy to revive economy of Ukraine. Especially interesting are research in line of reforms, crisis, changing a particular policy and rules of trade between nations. Analysis tried to catch most countries, to gather different kind of experience.

Line of reforms was mentioned in research of Abreo, C., Bustillo, R., & Rodriguez, C. (2022) in analysis of Colombia's trade liberalization process for the main aim to boost Colombian exports. Main part of Colombian exports are raw materials, like Ukrainian ones. Yan, D., & Chunding, L. (2021) was analysis reform of International Trade Governance System in China with experience in designing and executing roadmaps to long-term reform. Brown, L.K., & Trout, E. (2018) analysis trade and welfare effects of export subsidies in aspect of governments continue to enact policies to promote trade. Medin, H. (2021) analysis why do firms import via merchants in entrepot countries rather than directly from the source, that is very important topic for reforms of Ukraine in line of EU experience with direct and indirect international trade. Olha, Y., Stašys, R., Tsygankova, T., Reznikova, N., & Uskova, D. (2021) made an analysis of protectionism sources of trade due to the COVID-19, peculiarities of modern intercountry trade disputes, based on experience of USA, the EU and China disputes, that is useful for export/import future protection in Ukraine. Rahul, M., & Gilles, C. (2021) analysis abnormal pricing in international commodity trade, like Ukrainian ones. Vural, G. (2013) analyses asymmetric trade costs. Sidorov, V. N., & Sidorova, E. V. (2021) concentrated on trade facilitation in three dimensions: "hard", "soft" and digital, which includes the use of information technologies, that widely used in Ukraine for 2022. Watson, A. (2021) examines

the impact of trade credit on cyclical fluctuations in international trade.

Line of crisis was mentioned in research Aituar, A. (2021) is case of trade sanctions between Russia and Western countries on Kazakhstan, that will significantly show influence for the country that is highly integrated into the Russian economy. Davis, C.L., & Pelc, K.J. (2017) analysis self-restraint of trade protection, research `hard times` and shows that `international trade rules include provisions that allow for raising barriers to aid industries when they suffer economic injury`. Euro integration questions, especially in war period shows the necessary to balance the pressures. Davis C., Pelc. K `assesses the effect of crises on cooperation in trade` (Davis, & Pelc, 2017). Herman, P. R. (2022) analysis possibility of nondiscriminatory non-tariff trade costs, research `methods for estimating nondiscriminatory trade costs exhibit challenges in terms of data requirements or the ability to isolate the effects of specific policies`.

Line of changing a particular policy was mentioned in research Alonso, V. (2021) analyses the international arms trade that is an important line of analysis in war period. Chen, W., & Wang, N. (2022) analysis the rapid rise of East Asian economies centered on China, Japan, and South Korea, that show changing geographies of international trade. Crozet, M., Demir, B. & Javorcik, B. (2022) analysis international trade and letters of credit like an instrument to restore economy in crises period. Dluhosch, B., & Horgos, D. (2013) analysis globalization affects, that shows disaggregated perspective on trade and `shows that the positive connotation is concentrated in low-income countries still in the process of climbing the income ladder`, that is common to Ukrainian economy. Galovic, T. (2021) made research connected to the Association of Southeast Asian Nations (ASEAN) that `examine the international competitiveness and trade of ASEAN member states`. The evaluation of the competitive position of ASEAN member could help to evaluate the Ukrainian international trade. Mišević, P. (2021) made `research is to analyze the international trade of the EAEU member states`. `The results show openness to foreign trade and export orientation of the EAEU member states` and results open the picture of EAEU.

Line of rules of trade between nations was mentioned in research Dos Reis, M., Da Silva Porto, & De Azevedo. (2021) that analysis the

impacts of the World Trade Organization on the members. Julieta Zelicovich (2022) shows the discourse in World Trade Organization reform debates. Ukraine has been a member of the WTO since 16 May 2008.

Analyzing the above studies, we see that almost all countries, organizations and processes have been analyzed, but not in the context of Ukraine. In the post-war period, Ukraine must create its own unique tool based on the experience of developed and developing countries, which will help the rapid development of the economy.

### Methodology

Current research represents the comparative analysis of procedure 4200 (indirect import) and direct import. 4200 is a mechanism used by the EU importer to obtain VAT exemptions. Applies when goods imported from outside the EU to one Member State are transported to another. In such cases, VAT shall be paid in the last Member State of destination. Based on the analysis of the competitiveness of Ukrainian goods, it is proved that the enterprises of the EU countries have more opportunities for development, since using indirect imports, VAT can be paid later the sale, which contributes to the development of the EU economy, and the resale of goods with a lower percentage of margins. Ukraine cannot offer Ukrainian companies such benefits as VAT deferrals. Ukraine's customs legislation cannot provide simplification for international trade and therefore does not meet the goals of sustainable development and ability for the fast recovery. The main goal of the study was to identify the main problems facing Ukrainian business and identify points that will help businesses respond quickly to change, one of which is war.

After research, the deposit was chosen as an opportunity to improve the customs mechanism of Ukraine. In 2022, surveys were conducted, which helped to understand how important this tool is for Ukrainian business and can help the economy recover quickly. The tool was designed to quickly restore the economy and fulfill the sustainable development plan.

The surveys were conducted to identify the need for a business instrument, as well as to identify the amount that a business is willing to pay for such an instrument, since the interest on loans that can be taken to pay VAT is high and ranges from 10.9% to 53.4% according to the National Bank of Ukraine. Survey was made to evaluate the import component in production and

understood how the business reacts to the instrument for deferring VAT payment.

*Profile of Survey:*

- 76 respondents are companies in Ukraine, that provides export
- 29 companies have import part in their export
- 13 of companies has import part from 75%-100% in raw materials
- 72 respondents from 76 are big size companies

Both surveys included both open and closed questions. First survey includes:

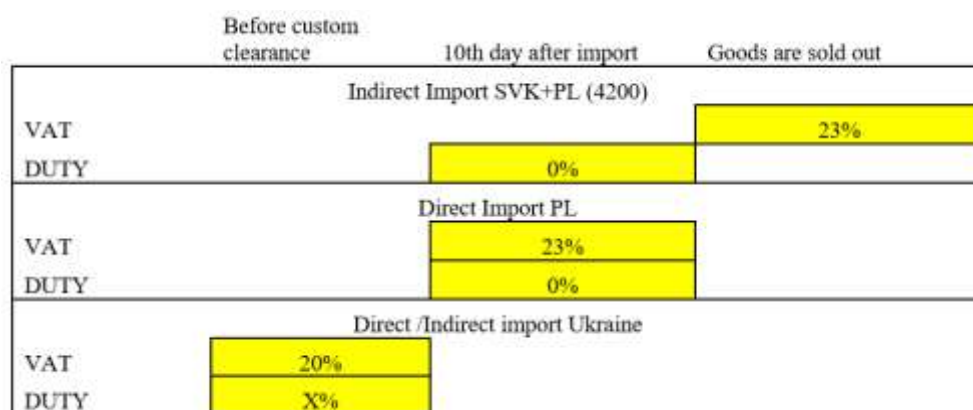
- Business size (small / medium / large)
- Do you carry out which foreign economic activity? (Only Import/Only Export/Export+Import)
- Do you have an import component in the exported products? (Yes/No)
- Import raw materials component in the finished product, % (Select diapasons)
- Volume of imports per year, in UAH (Select diapasons)
- Choose import, temporary entry, or transit (import, temporary entry, transit)
- Does the payment of VAT during the customs clearance in Ukraine affect the final price of finished goods intended for export? (Yes/No)
- Does the competitiveness of your export goods increase if you exempted from paying VAT before custom clearance? (Yes/No)
- Does the increasing of the competitiveness of your products improve the well-being of the company's employees? (Yes/No)
- Do you consider it expedient to amend the customs legislation of Ukraine to deferral of

payment VAT and other customs taxes? (Yes/No)

The survey shows the readiness of Ukrainian enterprises to change in taxation, and a clear position in terms of willingness to work with deferred payment of VAT, even for a fee. Some of the questions in the two studies repeat each other to interview separately manufacturers who have an import component, separately exporters / importers. This breakdown was made for the purity of the study.

### Results and Discussion

The VAT deferral scheme is precisely the instrument that originated from the 4200 indirect imports in the EU, where VAT can be paid after the sale of the product itself. To identify this possible tool, a comparative analysis of the structure of the customs and tariff mechanism of Ukraine and the EU was conducted, both in the pre-war and in wartime. In Figure 1, we can see a comparative analysis of the structure of the EU-Ukraine customs tariff mechanism in the pre-war period. According to the Figure 1, VAT, which constitutes a large share of the cost of goods in all countries, can be paid on indirect imports, after the sale of goods already in Poland. Indirect Import SVK+PL (4200) shows the customs clearance of goods in Slovakia for Poland, and the payment of VAT after the sale of goods in Poland. In this case, payment is deferred for an indefinite term. With direct import to Poland, VAT payment occurs within 10 days after customs clearance of the goods, when using guarantees. In Ukraine, VAT and duty are paid immediately, before the goods are cleared through customs.



**Figure 1.** Comparative analysis of the structure of the EU-Ukraine customs tariff mechanism in the pre-war period. Source: own.

In Figure 2, we can see a comparative analysis of the structure of the EU-Ukraine customs tariff mechanism in the war period for small business. According to Figure 2, we can see that Indirect Import SVK+PL (4200) and Direct Import PL do not change and leave the same benefits for companies in the European Union, and Ukraine within companies that are on a flat tax of 2% (small business), may not pay VAT and import duties.

Tax situation at the end of April 2022 was fixed only for the period of martial law. In comparison, we see that taxes for small businesses have been significantly reduced, mainly to give impetus to its development. The reason for such taxes is that small businesses work mainly with individuals, which makes it possible for individuals to save money as part of the fight against poverty and sustainable development.

	Before custom clearance	10th day after import	Goods are sold out
Indirect Import SVK+PL(4200)			
VAT			23%
DUTY		0%	
Direct Import PL			
VAT		23%	
DUTY		0%	
Direct /Indirect import Ukraine			
VAT	0%		
DUTY	0%		

**Figure 2.** Comparative analysis of the structure of the EU-Ukraine customs tariff mechanism in the war period for small business. Source: own.

In Figure 3, we can see a comparative analysis of the structure of the EU-Ukraine customs tariff mechanism in the war period for medium and big business. According to Figure 3, we do not observe changes for medium and large

businesses with war conditions and with pre-war import conditions. For big business, the terms of the customs tariff mechanism for international trade have not changed.

	Before custom clearance	10th day after import	Goods are sold out
Indirect Import SVK+PL(4200)			
VAT			23%
DUTY		0%	
Direct Import PL			
VAT		23%	
DUTY		0%	
Direct /Indirect import Ukraine			
VAT	20%		
DUTY	X%		

**Figure 3.** Comparative analysis of the structure of the EU-Ukraine customs tariff mechanism in the war period for medium and big business. Source: own.

Restoring business after the war is a rather pressing issue for both small and medium and large businesses that are undergoing relocation and change. Big business also needs support, especially in terms of reducing production costs, in terms of raw materials.

the sale of goods imported into Ukraine, and in the case of using imported raw materials in finished Ukrainian products, to allow to pay VAT at a rate of 0%. This would increase the competitiveness of Ukrainian products in foreign markets.

It would be especially advantageous for Ukrainian businesses to be able to pay VAT after

On April 27, 2022, the European Union abolished all duties and quotas on Ukrainian

products, as well as the United Kingdom. This approach benefits Ukrainian businesses in the European market and the UK market, but the excessive costs of Ukrainian business are associated with logistics, loss of raw materials, disruptions in raw material supply, increased logistics, and labor emigration to the European Union. Even before the war, two polls were conducted, thanks to which we understand what

instruments of the customs and tariff mechanism should be introduced in Ukraine for a faster revival of the Ukrainian economy.

To test the possibility of deferred payment, and the attitude of business to this, a business survey was conducted, namely 76 companies, the largest of which was classified as a large business.

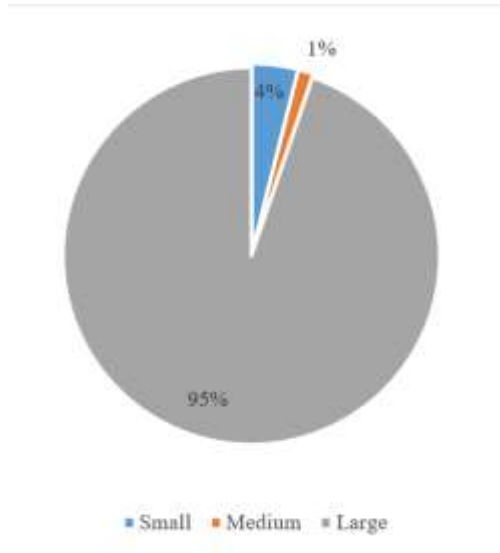


Figure 4. Business size of the respondents (small / medium / large). Source: own.

Based on Figure 4, we see that 95% -72 companies, surveyed belong to large businesses, 1 to medium businesses (1%) and 3 to small businesses (4%).

Based on Figure 5, we see that 58 companies (76%) are engaged in both exports and imports, and only 18 of the respondents (24%) are engaged exclusively in imports, and none of the respondents are exclusively engaged in exports.

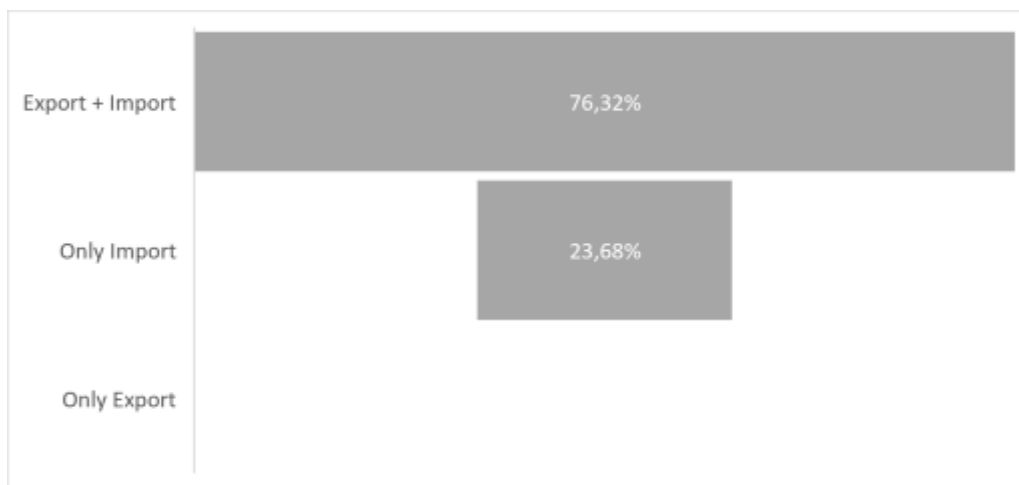


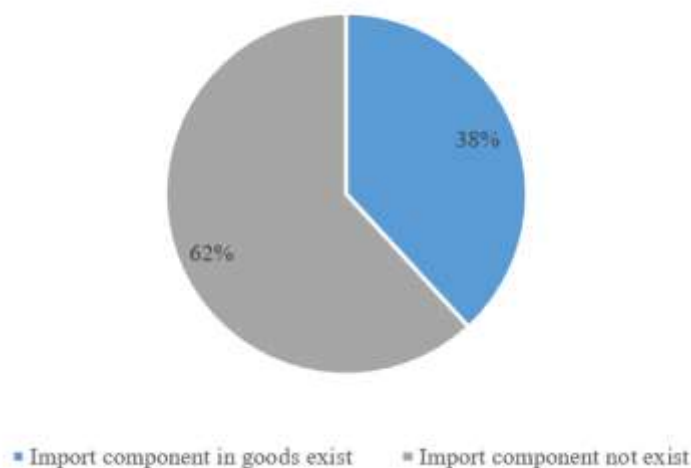
Figure 5. Types of foreign economic activity carried out by respondents. (Only Import/Only Export/Export+Import). Source: own.\*\*

Of the exporters surveyed, Figure 6, we see that 38% have an import component in their product,

and 62% do not have an import component, their import and export categories do not overlap. The

indicator of the import component when exporting is very important for us, since often Ukrainian companies do not work on a give-and-take scheme, but purchase imported components,

paying VAT, and then export goods, including VAT in the cost of goods when calculating, since not everyone submits VAT in Ukraine for reimbursement.



**Figure 6.** Import component in the exported products by respondents. (Only Import/Only Export/Export+Import). Source: own.

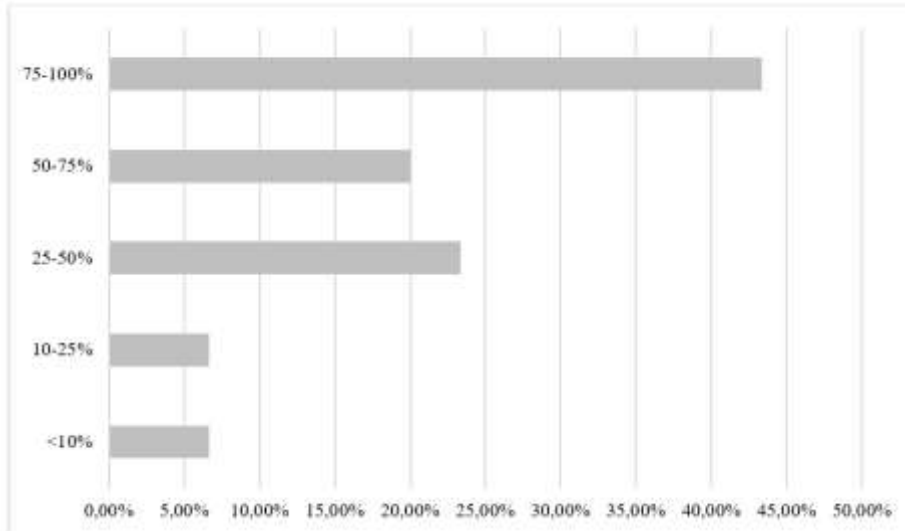
Figure 7 shows us the % of the imported component (raw materials) in the final product. It is he who is important for determining the impact of VAT on the final cost of the product. 6.67% of the surveyed companies have less than 10% of the import component, 6.67% of the companies have an import component of 10-25%, 23.33% of the surveyed companies have an import component of 25-50%, 50-75% have an import component of 20% of the surveyed companies, and what is especially important 75-100%, and this is 43.33% of the surveyed companies have an import component. 75-10% of raw materials are imported, which is a very high figure for Ukrainian goods. On average, the indicator of the import component in Ukraine ranges from 30-60%, our sample of exporters turned out to be special. The import component and taxes paid, namely in Ukraine it is 20% VAT + duty, are a big burden on the business, and implies the availability of working capital 20% more than a European business can have to work at the same level.

Reducing the burden specifically on the import component of Ukrainian goods will serve not only to reduce the cost of Ukrainian goods

abroad but will also serve to reduce the cost of Ukrainian goods in Ukraine itself, which will allow people to buy goods more freely at lower prices.

In April 2022, prices for Ukrainian goods have increased due to the logistics component, which needs to be brought back to normal. In connection with the war, new logistical routes should be developed, and new optimal solutions should be given to replace imported components. One of the solutions is the replacement of imported components, which is difficult during the war, since not all production works. Many imported components are not grown in Ukraine, and this also has an impact on everything from fabrics and threads to some food ingredients.

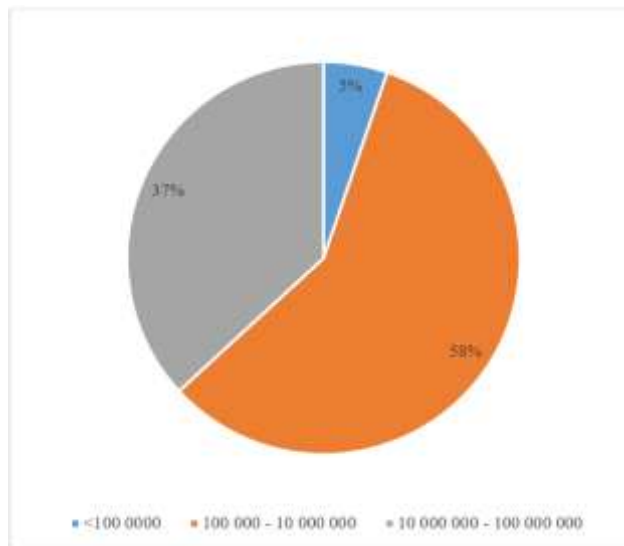
The volume of imports per year is also of great importance, as shown in Figure 8. This category considers the volume of imports for which it is necessary to give a deferred payment for the payment of VAT until the sale of products on the domestic market, or export, to use the VAT offset. Such an opportunity will enable Ukrainian enterprises to work more efficiently with less working capital.



**Figure 7.** Import raw materials component in the finished product, %. Source: own.

As we can see from Figure 7 and Figure 8, the possibility of deferred payment and offsetting on the import component can have a tangible effect for companies, given the high% of imported raw

materials used by enterprises. Import amounts also show opportunities for more efficient operation with less working capital.

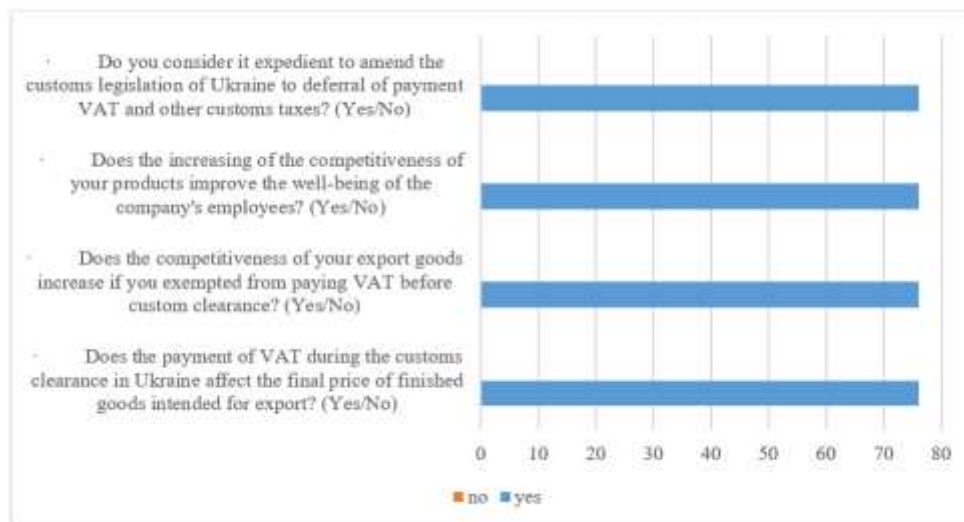


**Figure 8.** Volume of imports per year, in UAH. Source: own.\*\*

76 survey participants were also asked questions related to the benefits for their company when using the VAT deferral. 100% of respondents

confirmed that payment of VAT during the customs clearance in Ukraine affect the final price of finished goods intended for export.





**Figure 9.** Results of the survey of respondents on key issues. Source: own.

100% of respondents confirmed that deferral of payment VAT increase the competitiveness of goods and improve the well-being of the company's employees. It is also important that the desire to amend the customs legislation of Ukraine to deferral of payment VAT and other customs taxes, like it is works in European Union at indirect import. Figure 9 shows us the responses to the questions by the respondents.

### Conclusions

Based on the study, we can say that the business is ready to defer VAT and duties during the import of goods and sees the benefits of working within Ukraine under the scheme of indirect import to the EU, which was considered in the study. Business attracts the opportunity to pay VAT and other taxes after the sale of goods. In war and post-war times, this is necessary for business to raise the economy and reduce the necessary working capital to start a business.

This study is based on a comparative analysis of the customs tariff mechanism of the European Union and Ukraine in pre-war time and during martial law. 76 companies were surveyed that are ready to use the deferred payment tool currently used by the European Union when importing goods of non-European origin indirectly into the country. Ukrainian companies want to use the deferral of VAT after the sale of goods during direct imports, which will give a competitive advantage to Ukrainian business and will have positive economic result.

### Bibliographic references

Abreo, C., Bustillo, R., & Rodriguez, C. (2022). An empirical analysis of Colombia's trade

liberalization process and its effect on the equilibrium of its structural trade deficit. *Review of Development Economics*, 26, 736–755. <https://doi.org/10.1111/rode.12860>

Aituar, A. (2021). Trade Sanctions and Customs Union Partners of the Target Country: Evidence from Kazakhstan. *Peace Economics, Peace Science and Public Policy*, 27(4), 549-566. <https://doi.org/10.1515/peps-2020-0044>

Alonso, V. (2021). El comercio internacional de armamento y las ventajas comparativas, *Revista de Estudios en Seguridad Internacional*, 7(2), 83-104. <http://dx.doi.org/10.18847/1.14.5>

Brown, L.K., & Troutt, E. (2018). A re-analysis of the trade and welfare effects of export subsidies. *Applied Economics Letters*, 25(6), 420-424. <https://doi.org/10.1080/13504851.2017.1329925>

Chen, W., & Wang, N. (2022). Visualizing the changing geographies of international trade, 2000-19. *Regional studies regional science*, 9(1), 132-134. <https://doi.org/10.1080/21681376.2022.2043770>

Crozet, M., Demir, B. & Javorcik, B. (2022). International Trade and Letters of Credit: A Double-Edged Sword in Times of Crises. *IMF Econ Rev.* <https://doi.org/10.1057/s41308-021-00155-3>

Davis, C.L., & Pelc, K.J. (2017). Cooperation in Hard Times: Self-restraint of Trade Protection. *Journal of Conflict Resolution*, 61(2), 398-429. Doi: 10.1177/0022002715595699

Dluhosch, B., & Horgos, D. (2013). Trading up the happiness ladder. *Social Indicators*

- Research, 113, 973–990.  
<https://doi.org/10.1007/s11205-012-0122-9>
- Dos Reis, M., Da Silva Porto, S., & De Azevedo, A.F. (2021). The impacts of the World Trade Organization on new members. *World economy*, 44(7), 1944-1972.  
<https://doi.org/10.1111/twec.13109>
- Galovic, T. (2021). International competitiveness of asean regional integration. *Ekonomski vjesnik/Econviews - Review of Contemporary Business, Entrepreneurship and Economic Issues*, 34(1),  
<https://doi.org/10.51680/ev.34.1.2>
- Herman, P. R. (2022). A pragmatic approach to estimating nondiscriminatory non-tariff trade costs. *Rev Int Econ*, 1– 30. <https://doi.org/10.1111/roie.12604>
- Medin, H. (2021). Why do firms import via merchants in entrepot countries rather than directly from the source? *Review of international economics*.  
<https://doi.org/10.1111/roie.12583>
- Mišević, P. (2021). International trade of the eurasian economic union (EAEU). *Ekonomski vjesnik/Econviews - Review of Contemporary Business, Entrepreneurship and Economic Issues*, 34(1),  
<https://doi.org/10.51680/ev.34.1.14>
- Olha, Y., Stašys, R., Tsygankova, T., Reznikova, N., & Uskova, D. (2021). Protectionism sources of trade disputes within international economic relations. *Management Theory and Studies for Rural Business and Infrastructure Development*, 42(4), 516–526.  
<https://doi.org/10.15544/mts.2020.53>
- Rahul, M., & Gilles, C. (2021). Abnormal pricing in international commodity trade: Empirical evidence from Switzerland. *Resources Policy*, 74, 102352.  
<https://doi.org/10.1016/j.resourpol.2021.102352>
- Sidorov, V. N., & Sidorova, E. V. (2021). La facilitación del comercio en tres dimensiones: «suave», «dura» y digital. *Revista De La Facultad De Derecho*, (51), e2021n51a8.  
<https://doi.org/10.22187/rfd2021n51a8>
- Vural, G. (2013) Comparison of Asymmetric Trade Costs: Estimated vs. Recovered. *Procedia Economics and Finance*, 5, 779-788. [https://doi.org/10.1016/S2212-5671\(13\)00090-7](https://doi.org/10.1016/S2212-5671(13)00090-7)
- Watson, A. (2021). Trade credit, trade income elasticity and the international transmission of shocks. *Eurasian Econ Rev*, 11, 687–733.  
<https://doi.org/10.1007/s40822-021-00178-1>
- Yan, D., & Chunding, L. (2021) China and the Reform of International Trade Governance System. *Social Sciences in China*, 42(3), 140-164. DOI: 10.1080/02529203.2021.1971407
- Zelicovich, J. (2022) Are there still shared values to sustain multilateralism? Discourse in World Trade Organization reform debates, *Third World Quarterly*, 43(2), 332-351, <https://doi.org/10.1080/01436597.2021.2008796>