

затверджений Постановою Кабінету міністрів України від 22.01.1996 р. № 116 (визначає механізм визначення розміру збитків від розкрадання, нестачі, знищення (псування) матеріальних цінностей, у т.ч. виробничих запасів);

– Порядок проведення дооцінки залишків товарно-матеріальних цінностей від 31.05.1993 р. № 37-20/248/07-104 (регулює порядок проведення дооцінки залишків матеріальних цінностей, у т.ч. виробничих запасів).

Таким чином, бухгалтерський облік виробничих запасів підприємства є складною системою, що має безліч нюансів та особливостей. Саме тому в нормативно-правовій базі виділено значну кількість документів, що регламентують порядок ведення їх обліку та відображення інформації про них у звітності.

*Перелік посилань:*

1. Ловска І. Д. Нормативне регулювання бухгалтерського обліку виробничих запасів спиртової промисловості. *Вісник ЖДТУ*. 2013. № 1 (63). С. 124–128.

2. Національні положення (стандарти) бухгалтерського обліку. *Все про бухгалтерський облік* : веб-сайт. URL: <http://vobu.ua/ukr/documents/accounting/item/natsionalni-polozhennya-standarti-bukhgalterskogo-obliku> (дата звернення: 02.04.2021).

## **DOCUMENTING INTERNATIONAL TRANSPORT: EXPERIENCE AND POSSIBLE MISTAKES**

*Sklyar Ya., student*  
*Scientific adviser: Popova A., Cand. Sc. (Technology),*  
*Associate Professor*  
*Kharkiv National Automobile and Highway University*

Documents and permits for international transportation have a legally enshrined list, in addition, the requirements for the carrier, his work experience and vehicles are indicated, howev-

er, in modern conditions there are also changes that constantly improve the process of accounting and analysis of transport.

To carry out international transportation, you must have certain documents that meet the requirements of the listed organizations and conventions.

When carrying out international road transport, all necessary documents can be conditionally divided into three categories: personal documents, documents for a vehicle; documents for the cargo.

Personal documents include:

- passport with the right to travel abroad (with open visas);
- medical insurance;
- driving license in accordance with the Convention on

Road Traffic;

- certificate ADR (transportation of dangerous goods);
- certificate;
- personal medical record (when transporting food products in the CIS);

- registration sheets (tachograms, completed and unfilled).

- certificate of training (retraining);

- document for customs clearance of personal belongings.

Vehicle documents include:

- certificate of registration and lease if owner and carrier do not match;

- certificate of passing technical inspections and certificate (coupon) of technical inspection;

- certificate of approval of a road vehicle for the carriage of goods under customs seals and seals (with attached photos);

- certificate of approval for the carriage of dangerous goods under the European ADR Agreement;

- registration card for the carriage of dangerous goods;

- certificate (plate) of admission to the carriage of perishable foodstuffs (for the CIS countries – a sanitary passport);

- certificates of environmental and other safety;
- civil liability insurance of the vehicle owner (green, blue, orange card or for the required period for a specific state);
  - vehicle insurance (voluntary). Permits: bilateral (for entry-exit), transit, to (from) third states, universal (for some states instead of bilateral, transit and to (from) third countries), for regular and irregular bus transportation, as well as special (oversized, heavy, dangerous goods);
    - license card;
    - waybill;
    - DKV, UTA, ESSO, SHELL cards (receipts, etc.) for refueling and maintenance or a guarantee of payment for the provision of technical and other assistance;
    - documents confirming payment for roads, staying in the territory, fees, etc.;
    - document for customs clearance of the vehicle.
- Cargo documents include:
  - consignment note (TTN) on the terms of the CMR Convention, completed (during transportation) with the attached documents:
    - a. shipping specification (for example, TN-2 form);
    - b. invoice;
    - c. certificates and approvals (veterinary; phytosanitary; medical and sanitary; quality; compliance with technical standards; origin, etc.);
      - the act of loading the car, the passport of the transaction (before the 1st internal customs);
        - supply contract;
        - carnet TIR or cargo customs declaration (CCD);
        - thermograms or cargo temperature control sheet;
        - emergency card for transportation on ADR terms;
        - cargo insurance;
        - blank copy (or two copies) of the TTN;
        - blank TIR carnet;

– accounting documents (not needed until the end of the flight):

a. refueling receipts (invoices) and currency exchange certificates;

b. registration sheets (tachograms);

c. documents for the transported cargo;

d. others have finalized documents.

The question of creating a separate transport document for multimodal transport, which would suit either side of the multimodal transport of goods, first arose with the development of containerization. Using the example of the transportation of containers transported by any mode of transport, it was most simple to determine the right to dispose of the cargo and the responsibility of the parties during transportation, transfer of containers from one mode of transport to another along the entire route from the consignor to the consignee. Simultaneously with the need to create and implement a multimodal transport document into international trade practice, the problem arose of unifying the international commercial practice of organizing and implementing them; it was necessary to develop an international convention and other rules to summarize the experience of various countries in the field of multimodal transport of goods.

Currently, there is a variety of practices in the application of various documents for multimodal transport of goods, various conventions and rules.

The main task for the development of the country in this direction should be:

– development of transport networks in accordance with international standards;

– an increase in the number of transport corridors;

– improvement of the transport infrastructure of communication lines;

- reduction of idle time at customs and the possibility of using special applications for mobile devices in order to facilitate the work of customs and drivers when crossing borders;
- control at the state level of the implementation of the assigned tasks;
- government support for innovations in transport itself and transport infrastructure.

Creation of a single unified system allows to simplify the work of Ukrainian carriers and reduce artificial barriers for Ukrainian goods to enter the European market.

The creation of a single unified document that meets the requirements of the legislation of the participating countries of transportation, international legislation, as well as taxation and accounting of all participating countries is a complex and time-consuming process. However, despite the multitasking and complexity, it is feasible, and the revived efficiency of this document makes this research relevant.