

The fact that transport forwarders do not charge VAT to non-residents has been emphasized by the tax authorities in the General Tax Consultation on the procedure for charging VAT on freight forwarding activities approved by the IGSO Order of 06.07.2012. 610,0 as well as in later clarifications, for example, letters dated 04.01.2019 g. 54/6/99-99-15-03-02-15/IPC,

And the last thing I would like to focus on: the described tax rules relate exclusively to the logistics (freight forwarding services). If your company not only accompanies the cargo in the territory of a foreign country, but you are engaged in the international transportation of this cargo, then remember that.

*Return of goods to non-resident.*

*Customs duty*The customs regime for re-export may be used to return previously imported goods to a non-resident (art. 86, para. 5. 1). Goods placed under customs re-export are exempt from export duty (art. 283 TC, para. 2, 1). In addition, in the case of re-export return and the amount of import duty,

*VAT*VAT on re-export is charged in accordance with the requirements of the NPI (art. 89 TC). And according to p.p. «b» p. 195.1.1 NPISH and para. 206.5 NPISH operations to export goods outside the customs territory of Ukraine in the customs mode of re-export, if the goods are placed in such a regime in accordance with para. 5.1 art. 86 TK, charge VAT at 0%.

*Income Tax*In case of purchase of goods from low-tax non-residents\* high-income (and low-income volunteers) increase the financial result by 30% of the value of such assets (pp. 140.5.4 NPISH). And this adjustment should be made already in the period of acquisition of assets (recognition and crediting), without waiting for their value to be included in the composition of expenses (see letters of the SFSU dated December 17, 2015 No. 27017/6/99-99-19-02-02-15 and dated January 4, 2017 No. 29/6/99-99-15-02-02 -fifteen).

*Accounting*When goods are received from a non-resident, monetary payables arise in the accounting, on which exchange differences are calculated according to the rules of pp. 7 - 8 P(C)BU 21 until the transfer of payment or the termination of the FEA-contract. A positive exchange rate difference falls into Kt 714, and a negative count by Dt 945. Once a decision has been made to return goods, the debt to the non-resident is converted into non-monetary and exchange differences at the maturity date (i.e. at the date of return of the goods) are not recalculated.

## **ELECTRIC CARS AND DRONES**

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The public is interested in projects that are aimed at creating electric vehicles and drones.

Electric cars are the creation of the future, which makes it possible to charge yourself from the outlet and shift the generation of the gasoline and diesel era. But a

century ago, this technology flourished: electric cars drove along the roads of New York. For 175 years, batteries have not been able to achieve an energy density comparable to combustible fuel. The mileage of electric vehicles is still small, and it takes a long time to charge them.

The most important advantage is environmental friendliness: electricity is not taken from the air. Each kilometer Tesla covered costs 222 grams of carbon dioxide, while the usual average small car is 100-150 grams. This disadvantage, together with the high cost, limits the scope of electric cars. Let these cars smoke along with gasoline cars, but they do it indirectly, but cars with an internal combustion engine pollute the air where they drive: in large cities, transport accounts for up to 80 percent of harmful emissions.

The incentive for the purchase of electric cars will be the development of paid parking areas: parking for them will be free. Thus, the car pays off in about five years of ownership — without taking into account gasoline savings. Electric cars may not become the main mode of transport in the near future, but they are suitable for personal use and environmental zones.

The disadvantage of an electric car can be a long time of "charging". Although new electric cars can be charged for the most part up to 80% in 40

minutes, this is still not the 5 minutes required to fill fuel at a gas station. In addition, the world has a very small number of charging stations that allow you to charge the car relatively quickly. In most cases, owners charge them from household outlets, and this can take from 8 hours or more.

Despite all the pros and cons, we can come to the conclusion that the electric car will be in demand among people who have the opportunity to charge the car near the house. Also, these electric cars will be of interest to people aimed at the economic and environmental operation of vehicles, as well as corporate customers as vehicles for courier, correspondent delivery.

As for drones, the service sector risks changing dramatically. On the one hand, drones will replace drivers, and the number of jobs will be greatly reduced. On the other hand, the average fare for passengers will decrease by 80%. If a trip in an unmanned taxi turns out to be cheaper than a metro ticket, this may be bad news for the public transport system. However, competition between companies will increase, and those taxi services that are losing today can start to win.

According to a recent study, the widespread use of unmanned vehicles can reduce the number of road crashes by 90%. It can save thousands of people.

The transition to unmanned vehicles will have a positive effect on the environment, since they operate on electric traction and do not emit harmful gases into the atmosphere.

There is one problem that the world of the future will have to face. The transition to drones threatens to reduce employment in the transportation market. Already there is a forecast according to which millions of people will be left without work. Truckers, taxi drivers and public transport will be out of work. Moreover, there is a possibility that people will in principle refuse private cars and switch to rental services.

As for the benefits, car bodies, security systems, materials — everything will be much simpler and several times cheaper than a regular car. Service to such machines will be required much less often, and will be made with minimal human involvement, that is, very cheap. The cost of insurance due to the vanishingly small number of accidents will be constantly reduced.

The disadvantages of the drone include the human factor. An unmanned car does not require a driver, but people who are capable of making a mistake are still engaged in its development. Software can hack hackers, in the end they can hijack a car. Another drawback may be the lack of privacy. That is, the owner of the car will not be able to go and hide somewhere, because at least one person will still watch his movement.

Unmanned vehicles are considered the vehicle of the future. They have huge advantages, because the number of accidents on the roads is reduced. Many people suffer from road accidents: money is spent on repairing a car, on treating health, and in the most difficult situations, it ends in death. Drones minimize their likelihood of occurrence. People may not immediately accept such a novelty in their life, and it is unlikely that such cars will completely replace ordinary cars.

If an unmanned vehicle will be massively distributed, you should carefully weigh all the pros and cons before purchasing it. A person who is unable to accept that he will be under the control of others, it is better to refuse the purchase. And if he wants to calmly move along the road and not depend on the driver, then it is better to purchase it.

#### References

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## **ORIGIN AND DEVELOPMENT OF TRAMS**

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Tram is the quietest and most practical public transport. Because this is a unique type of transport, which originated in the 19th century and still works now. This is a rail land public transport, mostly street, which is designed to transport people within the city. Trams originated in the first half of the 19th century. The world's first horse tram was opened in eighteen twenty eight (1827) in Baltimore (USA). Horses were not comfortable to pull, so they began to replace them to cable traction. It's still used as a monument in San Francisco today. Because it was a lucrative business, electric trams quickly gained popularity. there was a tram boom.