

LOGISTICS SERVICES TO NON-RESIDENT: VAT OBJECT/OBJECT AND RETURN OF GOODS TO NON-RESIDENT

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The company provides the non-resident with transport logistics services (operators on the Internet accompany the transport of goods on the territory of the United States). Should VAT be levied on such services?

It is a well-known fact that the object of VAT taxation are operations on the supply of services, the place of delivery of which is located on the customs territory of Ukraine (pp. «b» p. 185.1 NPISH). Accordingly, services, the place of delivery of which is outside Ukraine, under the VAT taxation do not fall.

The rules for determining the place of delivery depending on the type of services provided are set out in paras. 186.2 - 186.4 NPISH. So to answer your question, it is enough to analyze these rules and figure out how to determine the place of delivery of your logistics services.

In our opinion, in your case, when determining the place of delivery of services, you need to consider:

— p.p. «f» n.a. 186.3 of the NPO - if you provide freight forwarding services under a freight forwarding contract. Let us recall that freight forwarding services include, in particular, services that optimize the movement of material flows from the shipper to the consignee in order to achieve a minimum level of costs

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- pp. «v» para. 186.3 NPO - if the services provided by you are advisory.

That is, VAT accounting for logistics services depends on the resident status of the customer:

- if the customer of such services is a resident - their cost is subject to VAT at a rate of 20%;

- if the customer is a non-resident - the cost of services is not subject to VAT.

In your case, the company provides transport logistics services - cargo escort across the USA by operators via the Internet - to the non-resident customer. And that means:

(a) The cost of such services is not subject to VAT;

(b) VAT-obligations based on the cost of «non-object» services are not charged and the tax bill is not issued;

(c) The amount of services provided is shown in line 5 of the VAT declaration as well as its annex D6.

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