

UDC 657

DOI 10.62660/ebcstu/4.2023.108

## PROBLEM ASPECTS OF ACCOUNTING AND TAXATION OF GRAIN EXPORTS IN UKRAINE

**Viktoriia Pasenko**

PhD in Economic Sciences, Associate Professor  
Cherkasy State Technological University  
18006, 460 Shevchenko Blvd, Cherkasy, Ukraine  
<https://orcid.org/0009-0002-3928-9828>

**Vasyl Andrusiak**

PhD in Economic Sciences, Associate Professor  
Uman National University of Horticulture  
1 Instytutska St., Uman, Ukraine  
<https://orcid.org/0000-0003-3477-7515>

**Alla Tkachenko**

PhD in Economic Sciences, Associate Professor  
Cherkasy State Business College  
243 Vyacheslava Chornovola St., Cherkasy, Ukraine  
<https://orcid.org/0000-0002-8937-111X>

**Abstract.** The article examines the problems and features of accounting and taxation of grain exports in today's conditions. As a result of the invasion of Russia, Ukrainian agricultural enterprises have recently suffered significant losses. The occupiers are deliberately destroying the Ukrainian agricultural complex in order to deprive them of one of the main sources of income - the sale of agricultural products by commodity producers, as the main suppliers of food. However, in the conditions of an undeclared war between Russia and Ukraine, the European Union is trying to support the agrarian business of Ukraine and has allowed, according to the EU memorandum, to suspend customs duties and quotas of Ukrainian grain to EU countries until June 2024. Ukraine exports agricultural products through the land border with EU countries, as export by sea is currently difficult due to the invasion of Russia. Therefore, in order to preserve the grown and surviving crops, domestic producers have intensified grain export operations, and currently the issues of accounting and taxation of these operations are relevant.

The implementation of foreign economic operations by business entities requires their registration with the customs authorities. When carrying out foreign economic activities, it is mandatory to conclude a foreign exchange contract, and agricultural producers must take into account many nuances in order to comply with the main legislative and customs requirements. Some foreign exchange contracts, in particular those relating to agricultural products, are subject to state registration. In particular, in order to verify and approve the export of agricultural products to the Slovak Republic, the Republic of Bulgaria, Romania, Poland and Hungary, it is necessary to obtain licenses for the export of legally defined types of agricultural products from 2023. As a rule, all calculations for foreign economic operations are carried out in foreign currency, which for the purpose of accounting and taxation must be converted into national currency at the rate of the National Bank of Ukraine. Operations for the export of goods outside the customs territory of Ukraine are subject to Value-Added Tax (VAT), in this regard, the exporter forms a tax invoice at the official hryvnias exchange rate set by the NBU for the previous working day. The exporter - the VAT payer is obliged to compile and register it in the Unified register of tax invoices (hereinafter referred to as the Tax Invoice Register) within the time limits specified in the Tax Code.

The article summarizes the procedure for the export of agricultural products, considers the specifics of taxation of these operations, and identifies problematic and debatable issues regarding the implementation of these operations.

**Keywords:** foreign economic relations, foreign economic operations, grain market, taxation of export operations, VAT accounting

## Introduction

In the conditions of an undeclared war between Russia and Ukraine, entities of agricultural activity in Ukraine constantly strive to expand the market for selling agricultural products. For this purpose, agricultural enterprises conclude contracts with non-residents and carry out foreign economic activities. A peculiarity of export operations consists in making payments in foreign currency. Such operations allow agricultural enterprises to be protected from inflationary processes, however, the accounting of foreign economic operations requires organization and a significant amount of accounting work for their fixation and taxation. After all, in accordance with the current legislation, all currency transactions in accounting must be converted into hryvnias at the rate of the NBU.

Entities of the agro-industrial complex that carry out foreign economic operations with goods, in particular with grain, and if these operations are related to the crossing of the customs border of Ukraine, are obliged to register with the customs authorities. Today, grain exports are carried out in accordance with the Memorandum of Understanding between the Council of Europe and the European Union, according to which all customs duties, various quotas and trade protection measures for Ukrainian grain exports to the European Union are suspended until June 2024. However, such measures led to the suspension of the import of agricultural products from Ukraine by several countries of the European Union, explaining this situation as significant losses for their agricultural markets. However, for Ukrainian farmers, such foreign economic trade is profitable. Therefore, it is relevant to study the features of accounting and taxation of grain exports by enterprises of the agro-industrial complex of Ukraine.

## Literature review

Certain aspects of accounting and taxation of agricultural producers were often the subject of research by domestic scientists Haidutskyi, Demyanenko, Sabluk, Kotsupatryi and others.

Analysis of the commodity structure of the export and import of agricultural crops and the geographical structure of the export of grain crops were studied by V. Budziak & O. Budziak (2020). Accounting features of registration of export of goods and generalization of types of export operations were carried out by Karpenko (2017).

Problematic aspects of taxation of agricultural commodity producers were analyzed in detail by Syniavska & Tofan (2020). The effectiveness of the value-added tax on the export of plant products was studied by economists Pedorchenko & Shpychak (2020). They determined the expediency and effectiveness of taxation and the mechanism of action of the zero rate of VAT on operations for the export of plant products, identified and analyzed the problems of taxation with the value added tax of enterprises in the agricultural sector, and formulated proposals for their solution.

The issues of researching the grain market and revealing the subsystem of organizational and economic mechanism of the functioning of the grain market are investigated in the dissertation of Kazmir (21). The author notes that the specificity of organizational and economic mechanism of grain market functioning explains the multifaceted nature of its structure, components and subsystems. And it is the content of a separate subsystem, their variety, and number that depend on the scale and specifics of economic activity, the level of influence of the external environment and the state, the goal, the results of activity, etc.

Ukraine is an important, integral participant in the world grain market. In connection with the Russian-Ukrainian war, there were violations in the supply of the world food market. International organizations were involved in solving these problems - these aspects were considered in the study of Rexhaj *et al.* (2023).

However, there are unresolved problems that arise in the export of agricultural products. In particular, Ukraine loses significant amounts of foreign exchange funds that are not returned to Ukraine. Unscrupulous exporters export billions of dollars in the form of export earnings, shadow schemes allow agricultural companies to evade taxation and circumvent currency restrictions on the withdrawal of capital from Ukraine.

The purpose of the article is to assess the functioning of the current method of accounting and taxation of export operations by agricultural producers and other enterprises of the agricultural sector, to identify problematic issues and to outline further directions for their reform.

### **Materials and methods**

Fundamental provisions of economic theory, general and specific laws and categories of the market, works of domestic economists and foreign experts were the theoretical and methodological basis for the research.

When conducting the research, general scientific and specific methods were used, namely: when studying the current mechanism of accounting and taxation of grain exports and the expediency and effectiveness of special VAT tax norms, analysis and synthesis were used. When considering methodological approaches of accounting and taxation in the field of agriculture and developing recommendations for improving the taxation system, an abstract-logical method was used. The specificity of accounting and application of special regimes of taxation of the industry was based on general and special methods. Statistical methods were used to assess current trends in the world grain market. An abstract-logical method was used to form conclusions and proposals.

### **Results and discussion**

The agricultural sector is a strategically important branch of the national economy. Under the conditions of Ukraine's integration into the world economic community, business entities need to expand sales markets, in particular, to sell their products under concluded contracts with non-residents and to carry out foreign economic activities.

Business entities that decide to engage in foreign economic activities must register at the customs office. After registration with the customs office, each foreign economic entity receives a registration number of the foreign economic participant. Registration of business entities is carried out once in any customs service body on the basis of Order No. 552 (The procedure for accounting, 2015). Registration is also possible during the first operation of the business entity. A duly executed Application for registration of a person who carries out transactions with goods (form No. 1-ZED) is the basis for registration. This Application can be issued by foreign economic entity itself or its representative. The authority of the representative must be confirmed by a written contract or power of attorney. The application is formed and submitted in several ways, which are given in item 6 of Order No. 552 (The procedure for accounting, 2015).

- 1) personal application by a person (official or authorized representative);
- 2) referral in paper form by means of postal communication to the responsible customs department;
- 3) generation of electronic documents to the Unified Automated Information System of the Customs Authorities of Ukraine;
- 4) data entry through the Unified state information web portal "One-stop shop for international trade".

No later than the next working day after the formation and submission of the application, the customs body notifies the foreign economic entity on its registration and notes the registration number, fixing it in the form of an extract from the Register of persons carrying out operations with goods. If the registered foreign economic entity has changed the data specified in the Application (form No. 1-ZED), it is necessary to make the changes and notify the relevant unit of the customs service.

Foreign economic entities can export according to two options:

- agricultural products are actually exported outside the customs territory of Ukraine;
- products are sold to a non-resident without crossing the state border of Ukraine.

When carrying out foreign economic activities, business entities conclude a foreign exchange contract, which must be drawn up correctly, in compliance with legislative requirements specified in Laws No. 959 (1991), No. 1906 (2004), No. 2709 (2005) and agreed in accordance with the

requirements of international treaties (conventions) ratified by Ukraine. At the same time, it is worth considering that international norms have priority over the norms of Ukrainian legislation.

Before concluding a foreign economic agreement, the parties must determine the law of which state will be applied in contractual relations and this condition must be recorded in the contract. For Ukrainian agricultural producers, it is more profitable for the foreign exchange contract to be governed by the law of Ukraine. Next, based on the norms of Ukrainian legislation and the type of contract, it is necessary to formulate the terms of the contract.

Foreign exchange contracts, as a rule, are drawn up in two languages - those of the counterparties. In practice, the foreign economic agreement is drawn up in the form of two columns: the left one - in the Ukrainian language, the right one - in the language of another party to the contract. It can be German, English, Polish, Chinese or another language.

The essential conditions of the foreign exchange contract are defined in Resolution of the CMU No. 1132 (item 1) (2023), these conditions must be specified in the contract, since in their absence, the contract may be declared invalid in a court of law.

The basic terms and terms of delivery of goods determined by the Rules of INCOTERMS (International commercial terms is a document containing the official rules developed by the International Chamber of Commerce (ICC) used to interpret the terms used in trade (domestic and international one) must be specified. There are several valid editions, the last one was adopted in 2020 (26, 27). Starting from January 2020, the updated rules of INCOTERMS - 2020 (International Chamber, 2020) came into effect.

The rules of INCOTERMS specify the liabilities of the seller and the buyer on the receipt and acceptance of goods, and the determination of the method of their receipt. These rules clearly delineate the costs between the buyer and the seller associated with the movement of goods to the specified point, while the goods must be prepared, checked for their basic quality characteristics, packed, loaded, insured and provided with transportation). Liability for the risk of loss or damage to the goods and all obligations for expenses related to the goods pass from the seller to the buyer at a clearly indicated geographical point and a specific place defined by the parties in the foreign exchange contract.

Due to the existence of basic conditions, the mechanism of formation of terms of supply and negotiation of contracts is simplified, which helps the parties to resolve differences that may arise and to find a way to divide liabilities.

In the rules of INCOTERMS - 2020, there are 11 trade terms, which are divided into four groups, namely:

- 1) category E - the goods are provided by the seller in his own warehouse;
- 2) category F - the seller is obliged to hand over the goods to the carrier specified by the buyer;
- 3) category C - under these conditions, the seller is obliged to conclude a transportation contract, but the seller does not assume the risk of loss or damage to the products or additional costs due to events that have occurred after the shipment and dispatch of the goods;
- 4) category D - the seller is obliged to bear all the costs and risks necessary for the delivery of the goods to the destination.

In addition, other essential conditions can be included in the foreign exchange contract: insurance, guarantees of the quality of goods, involved agents, carriers, the availability of technical documentation, the procedure for paying taxes, customs duties, packing standards, loading, unloading, availability of certificates and other necessary documents.

In order to register the crossing of the customs border, foreign economic entities when exporting agricultural products need to have other documents, let's summarize their list:

1. Foreign exchange contract - when exporting goods, the written form of the contract is mandatory. Appendices must be attached to the foreign economic agreement, and the agreement must have a translation into the official language of Ukraine.

2. Invoice (bill invoice, proforma invoice) - necessary for customs authorities to determine the value of the goods. An invoice or, in the case of receiving an advance payment, a bank document certifying payment instead of an invoice is the basis for calculating customs payments.
3. Freight transport documents, in accordance with which the goods are transported, a full list of them is given in Article 335 of the Customs Code of Ukraine. For example, an international waybill (IWB) is used for road transport. Air waybill (AWB) is used when concluding a cargo transportation contract with an airline or airline agent. It can also be Bill of Lading, Goods and transport invoice, loading information, packing slips.
4. Certificates regarding the origin of goods - for some countries, a certificate of transportation (origin) of the goods EUR.1, which is issued free of charge by the Ukrainian customs authorities, will become mandatory.
5. Quality certificate for products (if available).
6. Certificate of admission of motor vehicles to movement under customs seals, TIR book (if necessary).
7. Phytosanitary certificate - necessary for the export of many types of agricultural products. You can check your own products by name, code of UCT ZED (Ukrainian Classification of Goods for Foreign Economic Activity) and determine the countries in which the presence of this document is mandatory in List No. 1177 (Resolution of the CMU, 2019). Such a certificate can be obtained no earlier than 14 days before the date of movement of goods and examination or analysis, in accordance with Art. 46 of the Law of Ukraine "On Quarantine of Plants" (1993).

When registering the crossing of the customs border of Ukraine, the exporter must submit a customs declaration in the MD-2 form, in which he reports on the goods crossing the customs border. It is worth noting that the customs declaration is not the primary accounting document. It serves as confirmation of the fact of export of grain abroad and, in fact, is the reason why the exporter has applied a zero VAT rate.

In cases where agricultural products are sold without export from Ukraine, customs clearance is not carried out.

Foreign economic entities should remember to carry out currency control in Ukraine, in particular, control is carried out over the receipt of proceeds from export operations. The following types of liability are defined by legislation in the event of violations of foreign economic activities: administrative and financial ones.

Individuals - entrepreneurs and officials of business entities - are brought to administrative liability. This liability is stipulated by the Code of Ukraine on Administrative Offenses.

Financial liability of foreign economic entities is defined in the Law of Ukraine No. 2473 (2018) and Resolution of the CMU No. 524 (2021). Sanctions of financial liability may include fines and penalties.

The National Bank of Ukraine sets the deadline for payments for exported grain. Starting from November 10, 2023, 90 calendar days is the maximum settlement period for grain export transactions. This settlement term is established for the export of such goods as: rye, barley, wheat, oats, corn, soybeans, rapeseed or wild turnip seed, soybean oil, sunflower oil, rapeseed oil, sunflower seeds, oil cake. Setting such a deadline is a means of protecting the banking and financial system of Ukraine. In this case, control is carried out to prevent capital outflow from Ukraine. In case of violation of settlement terms, State Tax Service applies a penalty of 0.3% for each day of delay to residents.

The date of occurrence of income is fixed and determined on the date of registration of the customs declaration for the export of grain.

The exporting enterprise reflects the revenues in the accounting at the official rate of the National Bank of Ukraine to the settlement currency on the date of implementation by:

Dt 362 "Settlements with foreign buyers - Ct 701 "Income from the sale of finished products (provided that self-grown grains are sold). After that, receivables are formed at the exporting enterprise.

All goods that are placed in the export regime go through the customs clearance procedure.

The procedure for placing goods in the export regime is regulated by the Customs Code of Ukraine and provides for the following basic procedures:

- 1) the exporter must provide the customs authority with documents for the exported goods;
- 2) the exporter must pay customs fees, in accordance with the legislation.

In the form of the customs declaration, two values of the goods are indicated:

- contractual value, which is determined in bill invoice under the terms of foreign economic agreement of purchase-sale or exchange;
- customs value, which is determined on the basis of the price of the goods and in proforma invoices, in accordance with Art. 66 of the Customs Code.

The customs value of the goods includes the actual costs:

- for loading, unloading, transportation and insurance to the customs border crossing point of Ukraine;
- commission and brokerage fees;
- license and other payments, which must be paid directly or indirectly by the buyer.

Goods placed under the customs export regime lose their Ukrainian status from the moment of their actual export outside the customs territory of Ukraine.

When exporting goods by VAT payers, these operations are subject to VAT taxation, and a zero VAT rate is applied to such operations. Thus, it is to grain export operations that the zero VAT rate is applied. At the same time, the Tax Code does not distinguish whether the exporter is exporting self-grown products or purchased ones.

Contractual (contract) value of the goods, which is specified in the customs declaration, is the basis of taxation of operations for the export of goods outside the customs territory of Ukraine. That is, the value of column 42 of the Customs declaration ("Product price") will be the basis of VAT taxation. If in column 42 the price is given in foreign currency, then in order to calculate the contractual value of the goods, it is necessary to convert the foreign currency into hryvnias. Such recalculation is carried out at the hryvnia exchange rate set by the National Bank at zero hours on the day of submission of the customs declaration. In other words, the rate set by the National Bank on the previous working day is used.

As a rule, foreign currency is the currency of settlement for export transactions. Therefore, in the process of carrying out foreign economic operations, exchange rate differences related to the conversion of currencies arise at the enterprise. The methodological basis of accounting for transactions in foreign currencies is given in National Provisions (Standards) of Accounting 21 (2000).

The order of display in the accounting of operations with currency values depends on which of the events chronologically came first - receipt of advance payment or shipment of agricultural products. If a receivable appears in the exporter's account, then according to National Provisions (Standards) of Accounting 21 "Impact of changes in exchange rates" this is a monetary item of the balance sheet that is recalculated on the balance sheet date or at the time of its repayment.

Exchange rate differences resulting from such operations reflect:

- if the difference is positive, as part of income on subaccount 714 "Income from operational exchange rate difference";
- if the difference is negative - as part of expenses on subaccount 945 "Loss from operational exchange rate difference".

The complexity of export operations lies in the conversion of currencies at the NBU exchange rate and the occurrence of exchange rate differences associated with foreign economic operations. This is influenced by the dependence of which of the following events came first - the shipment of agricultural products or the receipt of an advance payment from a foreign counterparty.

Let's consider possible situations and methods and features of displaying foreign exchange transactions for grain export.

The export of grain products under postpaid conditions is the most common case. In this situation, it is necessary to correctly determine the date of recognition of income. For this, it is necessary to be guided by National Provisions (Standards) of Accounting 15 "Income" (item 8), according to which the recognition of income or proceeds from sale occurs in the presence of the following conditions:

- all benefits and risks associated with the sold products (goods) are transferred to the buyer;
- the seller does not control and manage the sold products (goods);
- the amount of revenue can be clearly defined;
- confidence that the enterprise will receive economic benefits as a result of such a transaction, and the costs incurred as a result of such a transaction will be reliably determined.

The fact of transfer of ownership to the buyer (foreign counterparty) is recorded in the invoice or act of acceptance-transfer of grain products.

If the terms of the foreign economic agreement provide for the transfer of ownership to the buyer from the moment of handing over the products to the carrier, then the transfer of ownership will be confirmed by the CMR waybill.

The date of registration of the customs declaration can be the date of occurrence of income, if on this date all the conditions for recognition of income under National Provisions (Standards) of Accounting 15 "Income" are met. The customs declaration records the fact of the export of products (goods) abroad and enables the exporter to apply a zero VAT rate. However, according to the Letter of the Ministry of Finance (2013), it is not a primary document in accounting, since when exporting it does not contain data about an economic transaction as an action or event that causes changes in the structure of assets and liabilities, or the company's own capital. A customs declaration can be considered a primary document only in tax accounting, as it contains data on customs payments (duty, excise tax and VAT).

Exporter - an agricultural enterprise - records income from grain sales in the amount of the price of grain sold at the official exchange rate set by the NBU directly on the date of sale and reflects it by: Dt 362 "Settlements with foreign buyers" and Ct 702 "Income from the sale of goods" (subject to the transfer of grain in accordance with foreign exchange contract).

After recording the fact of shipment of grain, the exporter has receivables. According to the methodology of National Provisions (Standards) of Accounting 21 "Effect of changes in exchange rates", this is a monetary item of the balance sheet, which is recalculated on the balance sheet date and/or at the time of its repayment by a non-resident buyer.

The foreign currency received on the current account of the agricultural enterprise-exporter is credited through the distribution account. Banking institutions, in accordance with the requirements of the NBU, credit foreign currency earnings through distribution accounts for the purpose of currency control in accordance with NBU Instruction No. 555 and they are obliged to transfer funds in foreign currency to the enterprise without its authorization no later than the next banking day after their credit.

All expenses related to the cost of products or goods are recognized simultaneously with income from sales and are recorded on account 90 "Cost of sales" (corresponding subaccount 901 "Cost of sold finished products" or 902 "Cost of sold goods").

Income from the export operation is calculated as the sum of the value of agricultural products (or goods) specified in the foreign exchange contract. However, due to the fact that settlements with a non-resident under such a contract take place in a foreign currency, the norms of National Provisions (Standards) of Accounting 21 (2000) should be additionally applied. Therefore, the method of calculating the income will depend on the terms of calculation specified in the foreign exchange contract and the actual fulfillment of obligations by each party to the contract. In the contract, both full prepayment for exported grain and partial prepayment and postpayment, i.e. payment for already delivered goods, are possible.

We will generalize the method of determining the amount of income in accounting for various payment options under the foreign exchange contract in Table 1.

**Table 1.** Methodology for determining income from grain exports in accordance with National Provisions (Standards) of Accounting 21 "Effect of changes in exchange rates"

No.	Conditions of the foreign exchange contract	Methodology for determining income from export operations
1	Advance payment, i.e. receiving a 100% advance from a non-resident. Full payment for the grain, then its shipment. Dt 316 "Special accounts in foreign currency" Ct 6812 "Calculations for advances received in foreign currency"	Advance payment in foreign currency, received from a non-resident, forms the income of the reporting period and is converted into the national currency using the exchange rate at the beginning of the day of the date of receipt of the advance
2	Postpayment under the foreign exchange contract. Shipment of grain and then payment Dt 362 "Settlements with foreign buyers" Ct 70 "Proceeds from sale"	The amount received in foreign currency is converted in accordance with the exchange rate of the NBU at the beginning of the date of recognition of income from sales
3	Payment and shipment of grain in parts	Upon receipt of advance payments in foreign currency and shipment of grain in parts, income from the sale of grain is recognized by the amount of advance payments with the application of exchange rates, based on the sequence of receipt of advance payments

**Source:** developed by the authors based on the norms of National Provisions (Standards) of Accounting 21 (2000)

All expenses related to customs clearance, transportation, loading services, insurance and other similar expenses are reflected in account 93 "Sales expenses" in the period of their implementation. When receiving revenue under a foreign exchange contract, a situation is possible when the non-resident buyer sends the payment to the resident seller in the full amount, and in fact a smaller amount is received on the temporary account. Since international payments are made with the involvement of several correspondent banks, such banks may retain a commission associated with the transfer of funds. In this case, the exporter's bank generates a SWIFT message, which indicates the amount actually transferred by the exporter and indicates the amount of the commission held by a foreign correspondent bank. All expenses related to bank commissions and withheld by a foreign correspondent bank constitute administrative expenses and are reflected in the debit of account 92 "Administrative expenses", while the NBU exchange rate on the date of withholding is applied. This transaction is reflected in the accounting by conducting Dt 92 Kt 362 (6812) - for the amount of bank commissions and for the actual amount of payment by a non-resident - for the credit of subaccount 362 or 6812 in the full amount specified in the SWIFT message. In such cases, exchange rate differences are also possible.

The state and government of Ukraine use methods and strategies to encourage and support grain exports. However, there is a problem of non-return of export revenue by unscrupulous exporters. There are various shady schemes for withdrawing funds abroad through "black" grain. Withdrawal of funds abroad to bypass banking supervision and the tax service was common until February 24, 2022. Shadow schemes made it possible to bypass currency restrictions and take capital out of the country. For this purpose, shell companies, which purchased grain for cash without paying taxes and without documents in order to withdraw currency, were organized. Companies were created directly to carry out these operations and after loading the grain on the ship, they were urgently closed. During the time the cargo is in transit, the grain changes owners several times. The organizers of shadow schemes leave the money from the sale of grain in foreign accounts. In this regard, starting from November 11, 2023, the government of Ukraine has introduced a system that allows grain export only to companies registered in the SAR (State Agrarian Register), to be VAT payers until February 23, 2022 and to have no experience of non-return currency revenue to Ukraine.

Other companies that do not meet these criteria are subject to stricter controls. In order to export grain, agricultural enterprises must obtain a grain export license.



Such control by state bodies allows bona fide enterprises, which will be able to enter the SAR, to export grain. However, in these restrictions there may be corruption risks associated with the "manual mode" of selecting enterprises for entering them in the SAR register. This procedure should be automated to prevent other grounds for refusal.

### Conclusions

Summarizing, it is worth noting that the procedure for displaying and taxing the export of agricultural products, in particular grain, depends on the terms of payment fixed in the foreign exchange contract. Today, the export of grain is an important source of filling Ukraine with foreign currency. However, not only bona fide exporters work in this segment. Part of the revenue from the export of grain is not returned to Ukraine, although the state has established a mechanism for currency supervision. In order to prevent the loss of foreign exchange funds and to facilitate the receipt of tax and customs payments in full to the budget, the government of Ukraine applies various strategies. In particular, since November 11, 2023, an experimental project on the verification of agro-industrial complex entities and the formation of the State Agrarian Register of companies and the introduction of export licenses for grain was introduced for enterprises that were able to enter the SAR. Also, NBU restrictions to reduce the maximum settlement terms for grain export operations to 90 calendar days were introduced. The implementation of such measures will support bona fide exporters and contribute to the growth of the welfare of the population and the state.

### Acknowledgments

None.

### Conflict of interest

None.

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## ПРОБЛЕМНІ АСПЕКТИ ОБЛІКУ І ОПОДАТКУВАННЯ ЕКСПОРТУ ЗЕРНА В УКРАЇНІ

**Вікторія Володимирівна Пасенко**

кандидат економічних наук, доцент

Черкаський державний технологічний університет

18006, б-р Шевченка, 460, м. Черкаси, Україна

<https://orcid.org/0009-0002-3928-9828>

**Василь Миколайович Андрусак**

кандидат економічних наук, доцент

Уманський національний університет садівництва

вул. Інститутська, 1, м. Умань, Україна

<https://orcid.org/0000-0003-3477-7515>

**Алла Анатоліївна Ткаченко**

кандидат економічних наук, доцент

Черкаський державний бізнес-коледж

вул. В'ячеслава Чорновола, 243, м. Черкаси, Україна

<https://orcid.org/0000-0002-8937-111X>

**Анотація:** В статті досліджено проблеми та особливості обліку і оподаткування експорту зерна в умовах сьогодення. Українські аграрні підприємства внаслідок вторгнення росії останнім часом отримують суттєві збитки. Окупанти навмисно руйнують український агрокомплекс з метою позбавлення одного з основних джерел прибутків – реалізації сільськогосподарської продукції товаровиробниками як головними постачальниками їжі. Проте в умовах неоголошеної війни між росією та Україною Європейський союз намагається підтримати аграрний бізнес України та дозволив згідно з меморандумом ЄС призупинити митні збори та квоти українського зерна до країн ЄС до червня 2024 р. Україна здійснює експорт сільськогосподарської продукції шляхом сухопутного кордону із країнами ЄС, адже експорт морем наразі важко здійснений через вторгнення росії. Тому з метою збереження вирощеного та вцілілого врожаю вітчизняні товаровиробники активізували операції з експорту зерна і наразі питання обліку та особливостей оподаткування цих операцій є актуальними.

Здійснення ЗЕД-операцій суб'єктами господарювання передбачає їх постановку на облік в органах митної служби. При веденні ЗЕД обов'язкове укладання ЗЕД-контракту, і агровиробники при цьому мають враховувати безліч нюансів задля дотримання основних законодавчих та митних вимог. Деякі ЗЕД-контракти, зокрема ті, що стосуються сільгосппродукції, підлягають держреєстрації. Зокрема з метою верифікації та погодження експорту агропродукції до Словацької Республіки, Республіки Болгарії, Румунії, Польщі та Угорщини з 2023 р. необхідно отримати ліцензії на експорт законодавчо визначених видів сільськогосподарської продукції. Всі розрахунки за ЗЕД-операціями проводяться, як правило, в іноземній валюті, яку з метою бухгалтерського та податкового обліку необхідно перевести за курсом НБУ в національну валюту. Операції із вивезення товарів за межі митної території України є об'єктом оподаткування ПДВ, у зв'язку з цим експортер формує податкову накладну за офіційним курсом гривні, що встановлюється НБУ за попередній робочий день. Експортер-платник ПДВ зобов'язаний скласти та зареєструвати її у визначені в Податковому кодексі строки в Єдиному реєстрі податкових накладних.

У статті узагальнено порядок здійснення експорту аграрної продукції, розглянуто особливості оподаткування цих операцій і виявлено проблемні та дискусійні питання щодо здійснення цих операцій.

**Ключові слова:** зовнішньоекономічні відносини, ЗЕД-операції, ринок зерна, оподаткування експортних операцій, облік ПДВ