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REGULATION AND ACCOUNTING OF VALUE ADDED TAX

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The article defines that the company's tax calculations are an important component in the system of business calculations. Accordingly, an extremely important task of the accounting system of every enterprise is the reflection in the accounting of calculations with the budget for taxes. For value added tax (VAT) payers, the issue of reflecting this tax in the accounting of calculations with the budget is of particular importance, taking into account the complexity of the procedure for its collection and administration. It was concluded that the introduction of the electronic VAT administration system is one of the ways to minimize manipulations and corruption schemes. The article raises the problem of the lack of an effective methodology for the accounting display of VAT payments. The content of VAT as an accounting category is disclosed and the accounting support system for VAT calculations is justified in the context of the operation of regulatory and legal acts. According to the results of the conducted theoretical research, it was determined that for VAT calculations, payers use a separate subaccount 6412 "Calculations with the VAT budget". The article presents a classic scheme for displaying the VAT tax credit in accounting. In order to solve the accounting task of reducing the VAT payable when dividing the potential amounts that can be included in the tax credit and the actual amounts that can be included in the tax credit on the basis of the received from the Unified Register of Tax Invoices. Therefore, the article reflected in the synthetic accounting the tax credit from VAT using subaccounts 6441 "Tax credit" and 6442 "Tax credit unconfirmed". The possibility of synthetic accounting of VAT tax liabilities using subaccounts 6431 "Tax liabilities" and 6432 "Unconfirmed tax liabilities" is reflected. The conducted research shows a critical assessment of the general VAT calculation system, which allows us to identify a number of problems that are not primarily related to the interests of business entities. The possibility of resolving controversial issues regarding the objectivity of transit calculations 643 "Tax liabilities" and 644 "Tax credit" has been established.

НОРМАТИВНО-ПРАВОВЕ РЕГУЛЮВАННЯ ТА ОБЛІКОВЕ ЗАБЕЗПЕЧЕННЯ ПОДАТКУ НА ДОДАНУ ВАРТІСТЬ

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Ключові слова:

електронна комерція, торгівля, Інтернет-торгівля, реалізація, товари, послуги, роботи.

У статті визначено, що розрахунки підприємства за податками є важливою складовою в системі розрахунків підприємницької діяльності. Відповідно, надзвичайно важливим завданням системи обліку кожного підприємства є відображення в обліку розрахунків з бюджетом за податками. Для платників податку на додану вартість (ПДВ) особливої актуальності набуває питання відображення в обліку розрахунків з бюджетом за даним податком, враховуючи складність порядку його стягнення та адміністрування. Зроблено висновок, що запровадження системи електронного адміністрування ПДВ є одним із способів мінімізації маніпуляцій та корупційних схем. У статті

постає проблема відсутності ефективні методики облікового відображення розрахунків з ПДВ. Розкрито зміст ПДВ як бухгалтерської категорії та обґрунтовано систему облікового забезпечення розрахунків з ПДВ в контексті дії нормативно-правових актів. За результатами проведеного теоретичного дослідження було визначено, що для розрахунків за ПДВ платники використовують окремий субрахунок 6412 «Розрахунки з бюджетом за ПДВ». У статті подано класичну схему відображення в обліку податкового кредиту з ПДВ. Задля вирішення облікового завдання зменшення ПДВ до сплати під час розділення потенційних сум, що можуть бути включені до податкового кредиту, та реальних сум, які на підставі отриманих з Єдиного реєстру податкових накладних можуть бути включені до податкового кредиту. Тому у статті було відображено в синтетичному обліку податкового кредиту з ПДВ із застосуванням субрахунків 6441 «Податковий кредит» і 6442 «Податковий кредит непідтверджений». Відображено можливість синтетичного обліку податкових зобов'язань з ПДВ із застосуванням субрахунків 6431 «Податкові зобов'язання» та 6432 «Податкові зобов'язання непідтверджені». Проведене дослідження свідчить про критичну оцінку загальної системи розрахунку ПДВ, що дозволяє виявити низку проблем, не пов'язаних в першу чергу з інтересами суб'єктів господарювання. Встановлена можливість вирішення спірних питань щодо об'єктивності проведення транзитних розрахунків 643 «Податкові зобов'язання» та 644 «Податковий кредит».

Statement of the problem

The company's tax calculations are an important component in the system of business calculations. Accordingly, an extremely important task of the accounting system of every enterprise is the reflection in the accounting of calculations with the budget for taxes. The implementation of this task is a key element of the organization of such calculations, because accounting provides appropriate information support. In addition, it is worth understanding that the taxation process significantly affects economic activity as a whole and, accordingly, affects income, expenses, financial results, the value of assets, the amount of liabilities, etc.

For value-added tax payers, the issue of reflecting this tax in the accounting of calculations with the budget is of particular importance, taking into account the complexity of the procedure for its collection and administration. The introduction of the electronic VAT administration system became one of the ways to minimize manipulations and corruption schemes. However, the lack of funds for the registration of tax invoices (adjustment charges) prompts the search for opportunities to manage the formula of the VAT electronic administration system. Therefore, a perfect VAT calculation system is of great importance both for the economy of the enterprise and for the state.

Analysis of recent studies and publications

In scientific publications, considerable attention is paid to the functioning of VAT, the effectiveness of its application and its impact on economic activity. Research on the calculation, administration and control of VAT is of great importance. Bilobrovenko T.V. [1], investigating the issue of accounting and control of calculations with the budget for VAT, claims that this tax has the right to exist, provided further improvement of its administration, calculations and control. Khodykina A. A. and Burkovska A.V. [9] after examining the state of VAT calculation, identified directions for its improvement. Dubynska O.S. and

Kostyuchenko O.O. [2] proves the need to introduce changes to the TKU to cancel the application of the “first event” accounting method during VAT calculation. Kotsan O.P. [3] substantiates the need to use the “charges” method for VAT calculation. However, frequent changes in tax legislation, the introduction of monitoring of registration (cancellation of registration) of tax invoices, the cancellation of the VAT Accounting Instructions [8], variations in the method of VAT reimbursement by individual economic entities cause significant attention and work of accountants. Effective methods of accounting display of VAT payments remain missing.

Objectives of the article

The purpose of the study is to reveal the content of VAT as an accounting category and to substantiate the system of accounting support for VAT calculations in accordance with regulatory and legal acts.

The main material of the research

Characterizing the procedure for displaying VAT budget calculations in accounting, it is worth noting that “unlike other taxes, the process of determining value added tax is closely integrated into synthetic accounting, because each amount of tax liabilities and tax credit is separately reflected in accounting accounts” [1].

For value-added tax calculations, payers use a separate sub-account of the following order: sub-account 641 “Tax calculations”, for example, 6412 “Calculations with the VAT budget”. At the same time, “taking into account the specifics of accounting for tax liabilities and tax credit at the first event, which may be preliminary payments, the Chart of Accounts [4] also provides for special sub-accounts of synthetic account 64 “Tax Settlements and Payments” – sub-account 643 “Tax Liabilities” and subaccount 644 “Tax credit” [1].

The tax credit is reflected by the payers in the accounts either upon receipt of goods or services against future

payment, or upon transfer of advance payment to suppliers to VAT payers.

The classic approach to accounting for acquisitions on the terms of payment upon delivery or with deferred payment assumes that goods and materials are capitalized (or expensed) at the amount of the purchase price excluding value added tax, and the amount of value added tax is separated and reflected as the amount of tax credit for reducing tax liabilities by debiting subaccount 6412 "Calculations with the VAT budget". The credit reflects the formation of accounts payable to the supplier (contractor), repayment of the accountable person's debt in advance, because this accounting object must be reflected in the amount including value added tax.

In cases where the first event is the transfer of an advance payment, if there is a received tax invoice for the debit of sub-account 6412 "Calculations with the VAT budget", a tax credit is displayed in the credit correspondence with the special sub-account 644 "Tax credit". It is through the credit of this subaccount that the amount will be available in the current account until the goods or services are received from the supplier (contractor) against the advance payment for the corresponding amount. Sub-account 644 "Tax credit" is a balance sheet, accordingly, the balance of this account at the end of the reporting period is reflected in the balance sheet as part of the liability item "other current liabilities". Compensation of the amount is carried out on the condition of receipt of goods (services) at the expense of the transferred advance payment in full and, accordingly, repayment of receivables for the issued advance.

The display of the tax credit on the example of the purchase of goods according to the classical scheme of correspondence of accounts described above is presented in the table 1.

At the same time, the reflection of the tax credit in accounting in practice is complicated by the fact that in

some cases, despite the obligation of the supplier (contractor) to register the tax invoice within the terms established by the tax legislation, such registration may occur with a violation of the terms or not at all. As a result of the supplier's failure to fulfill its obligations regarding the registration of the tax invoice, the buyer actually temporarily (until the registration of the tax invoice by the supplier) loses the right to a tax credit.

Accordingly, in accounting, there is a need to separate the potential amounts that can be included in the tax credit, and the actual amounts that, based on the information obtained from the Unified Register of Tax Invoices [5], can be included in the tax credit and accordingly reduce the value added tax payable. In order to solve this accounting task, two subaccounts of the following order are separated on subaccount 644 "Tax credit": 6441 "Tax credit" and 6442 "Tax credit not confirmed".

Correspondence of accounts regarding the display of tax credit on the example of the purchase of goods with the use of the specified sub-accounts is presented in the table. 2.

Thus, if a separate tax invoice is not registered by the supplier in time and, accordingly, is not received by the buyer, then the corresponding amount of value added tax as a potential tax credit in the accounting will remain as a debit to subaccount 6442 "Tax credit not confirmed" until the registration of the corresponding tax invoice, and already upon the fact of such registration, it will be transferred to the debit of subaccount 6412 "Calculations with the VAT budget".

Tax liabilities are reflected by payers in accounting either upon the fact of shipment of products, goods (upon the fact of performance of work, provision of services) to buyers against future payment, or upon the fact of receiving advance payment from buyers for products, goods, works, services. In synthetic accounting, tax liabilities are

Table 1 – The classic scheme of displaying the VAT tax credit in accounting

Content of business transactions, documentary basis of display	Accounting posting		Amount, UAH
	Dt	Ct	
1. Purchase of goods on terms of payment upon delivery or deferred payment			
1.1. Goods purchased from the supplier worth UAH 60,000.00, including VAT 20%:			
– for the amount without VAT	281	631	50000,00
– for the amount of VAT (in the presence of a received tax invoice registered by the supplier in the Unified Register of Tax Invoices)	6412	631	10000,00
1.2. UAH 60,000.00 was transferred from the current account to the supplier for the goods received, including VAT 20%	631	311	60000,00
2. Purchase of goods on the terms of advance payment			
2.1. Advance payment for goods in the amount of UAH 60,000.00, including 20% VAT, was transferred from the current account to the supplier.	631	311	60000,00
2.2. Displayed tax credit – on the basis of the tax invoice received from the Unified Register, registered by the supplier	6412	644	10000,00
2.3. Goods worth UAH 60,000.00, including VAT 20, received from the supplier at the expense of the transferred advance payment have been accounted for:			
– for the amount without VAT	281	631	50000,00
– for the amount of VAT	644	631	10000,00

reflected as an increase in accounts payable to the budget under the credit of subaccount 6412 "Settlements with the budget for VAT".

If the first event is the shipment of goods or the performance of works (services), then at the time of taking into account VAT tax liabilities, income from the sale of products (goods, works, services) has already been recognized in accounting. Accordingly, by the amount of tax liabilities, the reflected income is reduced by debit, and tax liabilities are recognized by the credit of subaccount 6412 "Calculations with the VAT budget". Thus, for example, in the case of recognition of tax liabilities due to the sale of finished products, the specified income is reduced by the debit of sub-account 701 "Income from the sale of goods", and tax liabilities are reflected by the credit of sub-account 6412 "Calculations with the VAT budget".

In the case of taking into account tax liabilities based on the fact of receiving advance payment from the buyer, tax liabilities are similarly reflected under the credit of subaccount 6412 "Calculations with the VAT budget", but it is impossible to correspond the specified amount with the debit of income accounting accounts – income based on the fact of advance payment is not recognized, only on accrual basis. That is why, in order to comply with the principle of double entry to reflect the specified amount, the Chart of Accounts [4] provides for a special sub-account 643 "Tax liabilities". Accordingly, the amount of value added tax, for which VAT liabilities are recognized, is temporarily reflected in the debit of subaccount 643 "Tax liabilities" before the recognition of income from sales. It is through the debit of this subaccount that the amount will be

available in the current account until the goods (services) are shipped to the buyer (execution to the customer) at the expense of the received advance payment for the corresponding amount. Sub-account 643 "Tax liabilities" is a balance sheet, accordingly, the balance of this sub-account at the end of the reporting period is reflected in the balance sheet as part of the asset item "other current assets". Compensation of the amount is carried out under the condition of shipment of goods (performance of works, provision of services) at the expense of the received advance payment in full and, accordingly, repayment of the payables due to the received advance.

The display of tax obligations on the example of the sale of goods according to the above-described classical scheme of correspondence of accounts is presented in table 3.

At the same time, separate software products designed for the automation of accounting complicate the procedure for displaying tax liabilities in accounting, separating the need to take them into account and the actual accounting through the formation and registration of the corresponding tax invoice. In this way, tax invoices drawn up by the seller – a VAT payer are separately displayed in synthetic accounting. To implement the specified accounting scheme, two subaccounts of the following order are separated into subaccount 643 "Tax liabilities": 6431 "Tax liabilities" and 6432 "Tax liabilities not confirmed".

Correspondence of accounts regarding the display of tax liabilities on the example of the sale of goods using the specified sub-accounts is presented in the table. 4.

In contrast to the separation of VAT amounts under the

Table 2 – Display in synthetic accounting of tax credit from VAT using subaccounts 6441 "Tax credit" and 6442 "Tax credit not confirmed"

Content of economic transactions, documentary basis of display	Accounting posting		Amount, UAH
	Dt	Ct	
1. Purchase of goods on terms of payment upon delivery or deferred payment			
1.1. Goods received from the supplier with a value of UAH 60,000.00, including VAT 20% – based on the supplier's documents on the receipt of goods:			
– for the amount without VAT	281	631	50000,00
– for the amount of VAT	6442	631	10000,00
1.2. Displayed tax credit – on the basis of the tax invoice received from the Unified Register, registered by the supplier	6412	6442	10000,00
1.3. UAH 60,000.00 was transferred from the current account to the supplier for the goods received, including 20% VAT – based on a bank statement	631	311	60000,00
2. Purchase of goods on the terms of advance payment			
2.1. Advance payment for goods in the amount of UAH 60,000.00, including 20% VAT, was transferred to the supplier from the current account – on the basis of a bank statement:			
– for the amount of VAT payment	631	311	60000,00
– for the amount of VAT	6442	6441	10000,00
2.2. Displayed tax credit – on the basis of the tax invoice received from the Unified Register, registered by the supplier	6412	6442	10000,00
2.3. Goods worth UAH 60,000.00, including VAT 20%, received from the supplier on account of the transferred advance payment, including VAT 20% – on the basis of documents on receipt of goods:			
– for the amount without VAT	281	631	50000,00
– for the amount of VAT	6441	631	10000,00

tax credit, the presented separation of tax liabilities into potential and reflected by means of a registered tax invoice is not, in our opinion, of fundamental importance, because untimely registration of a tax invoice in the Unified Register of Tax Invoices does not release the payer from the obligation to declare such amount in the VAT tax return [6] to increase the VAT payable in this way.

Accordingly, in synthetic accounting, such an amount should in any case be reflected as a credit to subaccount 6412 "Calculations with the VAT budget", even if the tax invoice was not registered due to the lack of funds of the registration limit (including as a result of the lack of financial opportunity to increase it), or due to the blocking of its registration by tax authorities.

A separate issue of the synthetic accounting of calculations with the budget for VAT is transactions related to the payment of this tax to the budget, because such payment is not made from the current account (except for cases of transfer of tax to the budget during customs clearance of imported goods).

Each VAT payer has a special VAT account in the bodies of the State Treasury Service of Ukraine [7]. Funds in such an account as a special account are reflected in synthetic accounting on subaccount 315 "Special accounts in national currency". Funds are debited to the budget from the relevant treasury account in the terms established by tax legislation by treasury employees in the amount of the declared tax payable for the relevant tax (reportable) month if funds are available in a special VAT account. The taxpayer – the owner of a special account – is responsible for the availability of the required amount. The absence of the required amount will lead to the formation of arrears, the charging of penalties and the application of fines to the VAT payer for late payment of the declared amount of tax. Thus, in the absence of the necessary amount in the treasury account, the taxpayer must transfer it from the current account to a special treasury account before the deadline for paying VAT to the budget. Quite often, the necessary

amount is already available in the special VAT treasury account at the time of payment, because the treasury account is also replenished by transferring funds from the current account to increase the amount of the registration limit in order to ensure timely registration of tax invoices and calculations of adjustments to them.

The transfer of funds from the current account to a special treasury account with VAT is reflected in the synthetic accounting by accounting entries: Dt 315 "Special accounts in national currency" Ct 311 "Current accounts in national currency".

The debit of funds from the special VAT account to the budget for the payment of the declared amount of VAT payable is reflected in synthetic accounting by accounting entry: Dt 6412 "Calculations with the budget for VAT" Ct 315 "Special accounts in national currency".

It is worth noting that in scientific studies [2, p. 121] there is an opinion that today in practice two parallel models of VAT accounting are used, which relate to the financial accounting of VAT and tax calculations for VAT (Fig. 1).

It is believed that there is a need to harmonize financial accounting and VAT tax accounting data as much as possible. We express the opinion that the division of accounting into its subsystems (management, financial, tax, statistical) is conditional. All incoming information flows are summarized according to the elements of the accounting method and provide enterprise management subsystems and the formation of output information for different groups of users. Accounting, as the main one for establishing settlements with the herd, payments and deductions to the budget, should be unified. The main reason for distinguishing between tax and accounting of tax liabilities and tax credit is the moment of their occurrence. However, with the help of sub-accounts 643 "Tax liabilities" and 644 "Tax credit" you can analyze the situation. The above material confirms the importance of the VAT settlement system. Therefore, among the main tasks of accounting for VAT payments, it is worth highlighting:

Table 3 – The classic scheme of displaying VAT tax liabilities in accounting

Content of economic transactions, documentary basis of display	Accounting posting		Amount, UAH
	Dt	Ct	
1. Sale of goods on terms of payment upon delivery or with deferred payment			
1.1. Sold goods worth UAH 90,000.00, including VAT 20%, shipped to the buyer:			
– for the amount of the sales price including VAT	361	702	90000,00
– for the amount of VAT tax liabilities	702	6412	15000,00
– on the cost of goods sold	902	281	61500,00
1.2. Cash received from the buyer for sold goods in the amount of UAH 90,000.00, including VAT 20%, was received on the current account	311	361	90000,00
2. Sale of goods on the terms of advance payment			
2.1. Advance payment from the buyer for goods in the amount of UAH 90,000.00, including VAT 20%, was received on the current account:			
– for the amount of VAT payment	311	361	90000,00
– for the amount of VAT	643	6412	15000,00
2.2. Goods shipped to the buyer at the expense of the received advance payment in the amount of UAH 90,000.00, including VAT 20%:			
– for the amount of the sales price including VAT	361	702	90000,00
– for the amount of VAT tax liabilities	702	643	15000,00
– on the cost of goods sold	902	281	61500,00

Table 4 – Display in synthetic accounting of tax liabilities from VAT using subaccounts 6431 “Tax liabilities” and 6432 “Tax liabilities not confirmed”

Content of economic transactions, documentary basis of display	Accounting posting		Amount, UAH
	Dt	Ct	
1. Sale of goods on terms of payment upon delivery or with deferred payment			
1.1. Sold goods shipped to the buyer with a value of UAH 90,000.00, including VAT 20% – on the basis of the invoice: – for the amount of the sales price including VAT – for the amount of VAT tax liabilities – on the cost of goods sold	361 702 902	702 6432 281	90000,00 15000,00 61500,00
1.2. On the basis of the prepared tax invoice to confirm the recognition of tax liabilities	6432	6412	15000,00
1.3. Cash received from the buyer for the sold goods in the amount of UAH 90,000.00, including VAT 20% – based on a bank statement	311	361	90000,00
2. Sale of goods on the terms of advance payment			
2.1. Advance payment from the buyer for goods in the amount of UAH 90,000.00, including VAT 20%, was received on the current account – on the basis of a bank statement: – for the amount of VAT payment – for the amount of VAT	311 6431	361 6432	90000,00 15000,00
2.2. On the basis of the prepared tax invoice to confirm the recognition of tax liabilities	6432	6412	15000,00
2.3. Goods shipped to the buyer at the expense of the received advance payment in the amount of UAH 90,000.00, including VAT 20% – on the basis of the invoice: – for the amount of the sales price including VAT – for the amount of VAT tax liabilities – on the cost of goods sold	361 702 902	702 6431 281	90000,00 15000,00 61500,00

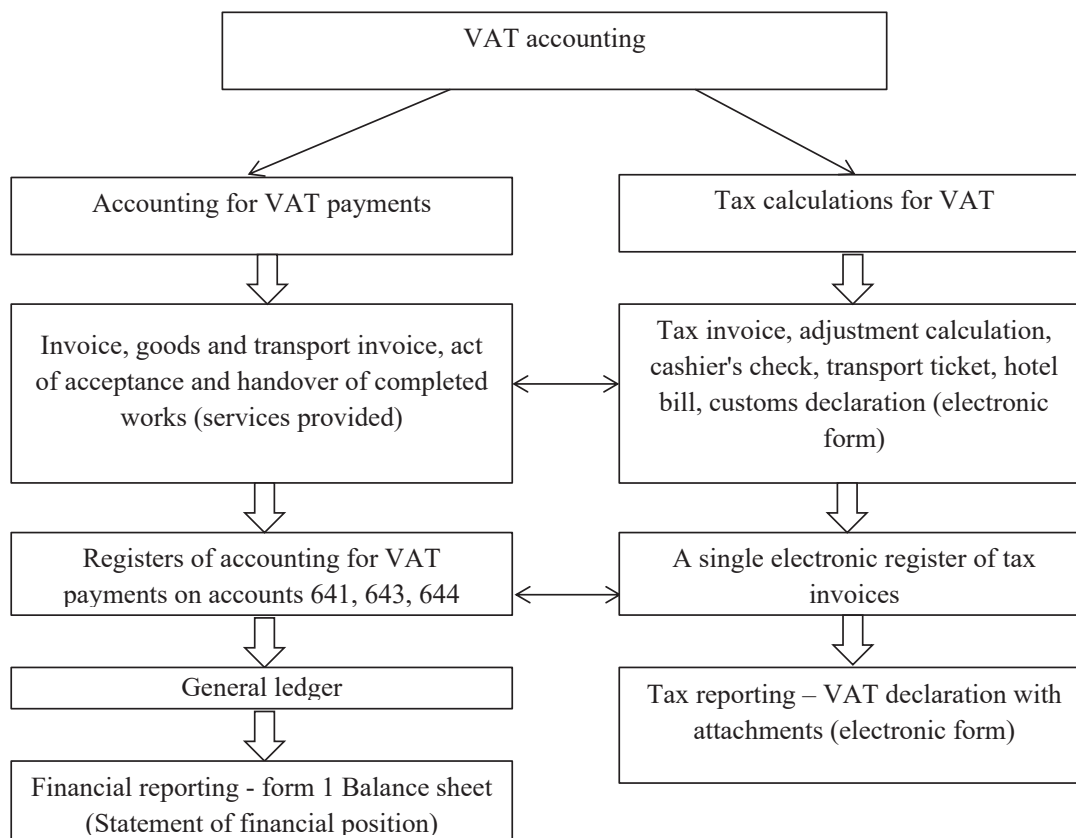


Fig. 1 – Scheme of the VAT accounting model

- correct and timely registration of tax invoices;
- analysis of registered and unregistered invoices for tax purposes;
- objective display of “substitutes” for tax invoices in the VAT calculation system;
- reliable and true reflection in the accounting system of VAT transactions added to taxation;
- timely creation of registers of synthetic and analytical accounting and tax reporting.

Conclusions

The conducted research shows a critical assessment of the general VAT calculation system, which allows us to identify a number of problems that are not primarily related

to the interests of business entities. It was established that there are controversial issues regarding the objectivity of conducting transit calculations 643 “Tax liabilities” and 644 “Tax credit”. This issue seems to be relevant in relation to the existing assessment schemes and the mechanism for charging, adjusting and refunding VAT. Various factors influence the organization of VAT payment. The most common tax changes are both positive and negative. Most of them relate to analytical control, which is applied taking into account the specifics of calculations for individual business operations. Therefore, the goal of further research should be a clear justification of the method of accounting for VAT calculations and the regulation of individual issues at the legislative level.

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