

**Fursa V.P.**

Senior Instructor at Department of Economics,  
Finance, Accounting and Auditing,  
Cherkasy Branch of Private Higher Educational Institution "European University"

**ACTUAL ISSUES OF ACCOUNTING OF OPERATIONS  
OF FOREIGN TRADE ACTIVITIES**

In Ukraine now built a competitive economy, an improvement in the investment climate in Doing business rating, increasing the stability of the banking system, works deep and comprehensive free trade area with the largest market in the world. Based on the study of the regulatory framework on the organization and accounting of foreign economic activity established that financial and tax accounting of operations in foreign currency over the past year, substantial change that brings substantial benefits for international exchanges and provides a high degree of simplification and harmonization of customs regimes – one of the main goals of European integration.

Created the legal Foundation for widespread use of electronic Declaration of goods by subjects of foreign economic activity", approved amendments simplify the procedure for purchase of foreign exchange on current trading operations, updated the documents regulating the activities of customs warehouses, operations, re-export and re-import, operations, processing, temporary import and export of goods abroad, operations of import of goods in the mediation agreement for sale in Ukraine, and the like.

The adoption of the Law of Ukraine on elimination of administrative barriers to export of services of the law of Ukraine "On amendments to the Tax code of Ukraine concerning improvement of investment climate in Ukraine" will greatly facilitate the work of any business that is engaged in foreign exchange transactions, ranging from individual entrepreneurs who work in the industry of software development, engaged in the translation of individual counselling. It can also help large companies that provide any services to foreign clients -- marketing research, audit and the like. Those who work in providing services on international electronic exchanges through the Internet, the law facilitates the work. Now these entrepreneurs will be back in the legal field, and their transactions will be recorded, that is, the state will receive taxes. Amendments to some regulatory legal acts of the NBU in February 2017 will improve

the investment climate in the customs territory of Ukraine and abroad.

For the efficiency of economic activities of local entrepreneurs in the legal system of the state should continue to improve regulation and liberal legislation of Ukraine foreign economic activity of enterprises. Further liberalization of foreign exchange operations will be carried out in accordance with the Concept of the new currency regulation and on the basis of the new law "On currency." The bill is now being developed by the National Bank jointly with the experts of the European Commission.

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