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ACTUAL ISSUES OF ACCOUNTING AND TAXATION OF PERSONAL PROTECTIVE EQUIPMENT AT THE ENTERPRISE

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Annotation. *The peculiarities of the delimitation of low value items on the main and auxiliary ones are investigated. The peculiarities of accounting of valuables in the enterprise as a whole and the means of individual protection in particular, as well as the procedure for control over their issue in the established terms, operation, storage and write-off, are highlighted.*

Key words: *low-value items, low-value items and worn-out items, current assets, non-current assets, personal protective equipment, overalls, accounting, taxation.*

In accordance with the Law of Ukraine «On labor protection» and the Code of Labor Laws on work with harmful and dangerous labor conditions, as well as in work related to pollution, or those carried out in unfavorable weather conditions, workers are given free of charge according to established norms special clothing, special footwear and other personal protective equipment.

By its very nature, for the purposes of accounting, personal protective equipment refers to invaluable items.

The following items, such as: tools (hammers, screwdrivers, grips, scissors, keys, cloth knives), can be classified into inexpensive items used by enterprises to perform work and to ensure the production process of operational activities; spare parts; small household equipment (buckets, shovels); overalls and special footwear: cotton suits, tarpaulin, rubber, cotton jackets and trousers, rubber boots, signal vests; personal protective equipment (helmets, gloves, respirators), etc.

One of the significant problems encountered in practice is the delimitation of such means of labor on the main and auxiliary, that is, invaluable items, low-value and worn-out items, negotiable and irreversible.

Personal protective equipment is issued to employees free of charge, is the property of the enterprise, is accounted for as inventory and subject to compulsory return upon: release from the enterprise; transferring to the same enterprise for another job or other workplace; change the type of work; introduction of new technologies; introduction of new or replacement of existing tools; in other cases, when the use of issued PPE is not necessary, as well as at the end of the term of their use instead of the new PPE.

The employer is obligated to arrange at the enterprise proper accounting and control over the issuance of personal protective equipment to employees within the established timeframes.

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