
Checklist Before Filing Form No. 1-ОП

Before submitting the report, it is advisable to complete a brief pre-filing review:

What to check

- ☐ Verify that the current form and the applicable codes under Order No. 641 are being used;
- ☐ Reconcile the opening balance with the closing balance from the previous month;
- ☐ Reconcile all receipts and shipments with the supporting source documents;
- ☐ Reconcile the totals in Section I with the counterparty-level details in Section II;
- ☐ Break down the balance in Section III by the actual storage locations and separately verify items held under a safekeeping arrangement;
- ☐ Reconcile imports, exports, and re-exports with customs declarations;
- ☐ Verify the conversion of warehouse units into the reporting units of measure;
- ☐ Confirm that periods with no transactions are reported in accordance with the Procedure rather than simply leaving the form blank;
- ☐ Verify the arithmetic reconciliation among the opening balance, receipts, disposals, and closing balance.

Important:

Law No. 3817-IX provides for financial liability for failure to submit or late submission of the applicable report, as well as for submitting a report containing inaccurate information. Therefore, the review of Form No. 1-ОП should cover not only arithmetic, but also the accuracy of codes, units of measure, counterparties, and storage locations. If you would like the report reviewed before filing and want to reduce the risk of errors in codes, balances, units of measure, or counterparty details, our team can perform a preliminary legal review of Form No. 1-ОП.