Warehousing, wholesale and distribution / OD-06

ESF and ETTN: shipment documents

Prepare the ESF (electronic invoice) and ETTN (electronic consignment note) for outbound loads from warehouse data, reducing manual entry.

The load is ready. The document is written by hand.

Carrying goods by road or rail without an electronic consignment note (ETTN) is prohibited. Since 2025, the ESF and ETTN may be issued as a single document. The document data already exists in the warehouse.

Conceptual architecture. No operating results are shown.

01 Warehouse	Load composition · Codes · Pallet and location
02 Shipping	Truck · Driver · Route
03 Document	ESF · ETTN · Single form
04 Control	Waiting time · Errors · TLC reports

At a glance

ETTN — Carrying goods by road or rail transport without an ETTN is prohibited. [1]

No. 168 — Cabinet of Ministers resolution of 18.03.2025: option to combine the ESF and ETTN into a single document. [2]

No. 633 — Cabinet of Ministers resolution: from 10.01.2026, a register and rating of transport and logistics centres (TLCs); the criteria include level of automation. [3]

November 2026

01 Evidence and context

Who it is for

Chief accountant	Correctness of the ESF and ETTN.
Logistics	Truck and driver data.
Warehouse manager	Load composition.
TLC owner	Automation and rating.

Facts and global practice

Buxgalter.uz guide

Carrying goods by road or rail without issuing an ETTN is prohibited. [1]

Cabinet of Ministers Resolution 168, 18.03.2025

When goods are shipped and sold at the same time, companies may issue the ESF and ETTN as a single document. [2]

Buxgalter.uz commentary, 2026

On shipment, the ESF may be issued in a form combined with the ETTN; in certain cases of payment by corporate card and sales via marketplaces, it is not issued. [4]

Cabinet of Ministers Resolution 633

From 10.01.2026, all TLCs are entered in an electronic register and rated; criteria: throughput capacity, level of automation, staff qualifications, environmental performance, service quality. [3]

PQ-190, from 01.09.2025

When goods subject to mandatory marking are sold, an ESF is not issued without the marking codes. [5]

The single ESF+ETTN document is optional. Using it simplifies a company's document flow, but it requires warehouse and transport data to be in one place.

02 Where the losses occur

Manual re-entry

Load data from the warehouse is copied into the document by hand; errors in quantities and codes are possible.

The truck waits

The load is ready, but the document is not; the truck stands at the gate.

Two documents, two data sets

If the ESF and ETTN are prepared separately, they may not match.

No evidence for the rating

The TLC cannot document its level of automation.

How the loss is calculated

Truck waiting	waiting hours per month × truck cost per hour
Document errors	corrected documents per month × correction time per document (hours)
Manual entry	documents per day × entry time per document (hours) × hourly labour cost
Late deliveries	late trips per month × penalty or loss per trip

Illustrative calculations; establish the baseline, units and rates during the site assessment. Avoid counting the same loss twice.

Documents from warehouse data

When a shipment is closed in the warehouse system, its contents and codes are passed to the accounting system. Data for the ESF and ETTN is not entered manually.

01 Warehouse

Load composition · Codes · Pallet and location

02 Shipping

Truck · Driver · Route

03 Document

ESF · ETTN · Single form

04 Control

Waiting time · Errors · TLC reports

Modules

WMS shipping module	Load composition and codes	Commercially available
1C integration	Data transfer for the ESF	Commercially available
Data for the single ESF+ETTN form	Combining warehouse and transport data	Engineering capability
Automation reports for TLCs	Capacity and service indicators	Commercially available

Each module has a readiness status. Third-party results are not a forecast for your site.

04 Implementation and measurement

01 Document flow audit

Time and errors from shipment to document are measured.

Output: delay points.

02 Warehouse connection

Shipment contents are taken from the system.

Output: no manual entry.

03 Document integration

Connects to 1C and the electronic document exchange (EDO) operator.

Output: ESF and ETTN from warehouse data.

04 Subscription

Adaptation to legislative changes is included in the subscription.

Output: monthly report.

What is measured

Document preparation time	From shipment closure to document	WMS, 1C
Truck waiting	Time spent at the gate	WMS
Document errors	Corrected or rejected documents	1C, EDO
Manual entry	Share of manually created documents	1C

What is needed to start

- Person responsible for accounting and logistics
- 1C and EDO operator data
- Number of shipments per day
- One route for the pilot

05 Readiness checklist and next step

01 Is the ETTN prepared on time for every trip?	Yes / No / Unknown
02 Does the load composition reach the document from the warehouse system?	Yes / No / Unknown
03 Do the ESF and ETTN match each other?	Yes / No / Unknown
04 Has the single ESF+ETTN form been considered?	Yes / No / Unknown
05 Do trucks wait for documents?	Yes / No / Unknown
06 Do marking codes for marked goods flow into the ESF automatically?	Yes / No / Unknown
07 Are document errors counted?	Yes / No / Unknown
08 If you are a TLC, do you have automation indicators?	Yes / No / Unknown
09 Are legislative changes being tracked?	Yes / No / Unknown
10 Is there a person responsible for this area?	Yes / No / Unknown

What we do not promise

• Exact timeline and price without an audit

• Government resolutions and deadlines

• Expansion of warehouse space

• Unmeasured results or savings

• Operation of the EDO operator and tax systems

Document flow audit

We measure the path from shipment to ESF and ETTN and show where manual entry and waiting can be removed.

• Delay points

• Integration plan

• WMS and integration: implementation fee and monthly subscription

Scope, price and schedule are agreed after reviewing the site and its data.

06 Sources and scope

[1] Guide to the electronic consignment note (ETTN). buxgalter.uz.

buxgalter.uz

[2] Cabinet of Ministers Resolution No. 168 of 18.03.2025. anhor.uz; spot.uz, 19.03.2025.

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[3] Cabinet of Ministers Resolution No. 633: TLC register and rating. anhor.uz.

anhor.uz

[4] Issuing the ESF combined with the ETTN. buxgalter.uz, 2026.

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[5] Presidential Resolution PQ-190 of 23.05.2025. buxgalter.uz; kun.uz, 26.05.2025.

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Prepared from the cited sources. Vendor statements and reported sector figures are attributed, not independently verified here. No performance, certification or regulatory outcome is guaranteed. Check the current official rules before making decisions.

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