**Qəhrəmanov Samir\_Vergi inzibatçılığı**

1. Explain the tax system of Azerbaijan Republic and give an explanation about the taxes levied in the Republic of Azerbaijan**?**

2. Who can be considered as a resident and non-resident

3. Who is the tax agent and what are the responsibilities?

4. Write some major responsibilities of State Tax Authorities.

5. Write brief information about tax control and forms of tax control.

6. Explain briefly off-site tax inspection.

7. Explain briefly on-site tax inspection.

8. In which cases can not planned tax inspection be conducted?

9. In which cases can regular or special site tax audit be suspended (delayed)?

10. Explain briefly operative tax control.

11. Explain briefly inspection by chronometer method.

12. Write the circumstances that exclude the calling to account for violation of tax legislation.

13. The company "A" provided a 5,000 AZN machine bench to the "B" enterprise on 15 May of the current year in accordance with the barter agreement. The market value of the similar machine tool was 6,500 AZN on April 26, 6,000 AZN on 7 May and 7,000 AZN on June 4. Identify the price to be taken into account for the calculation of the tax on the transaction.

14. In March, the company presented a computer with a balance sheet value of 1.900 AZN to 2,000 AZN on a contractual basis. The market price of the computer for the same date was 3.000 AZN. Identify the price to be taken into account for the calculation of the tax on the transaction.

15. In May, the company indicated a refrigerator with a carrying value of 1,500 AZN to 1,200 AZN on a contractual basis. The market price of the refrigerator for the same date was 1.600 AZN. Identify the price to be taken into account for the calculation of the tax on the transaction.

16. In June, the company presented a car with a carrying value of 8,000 AZN to 7,000 AZN on contract basis. The market price of an automobile was 6,000 AZN on the date of the transaction. Identify the price to be taken into account for the calculation of the tax on the transaction.

17. In October, the company earned 100,000 AZN by presenting 200 TVs each for 500 AZN . The market price of television at conducted operational date was 300 AZN. Identify the price to be taken into account for the calculation of the tax on the transaction.

18. In September, the enterprise used 100 cubic meters of wood material, which was purchased at 400 AZN per cubic meter, and included the cost of the proceeds. The market price of 1 cubic meter of wooden material at conducted operational date was 300 AZN. It was not possible to identify the sender at this time. For calculating the tax on this transaction, determine the price of 1 cubic meter of wood material that should be taken into account.

19. During the on-site tax inspection it was revealed that the taxpayer was hiding raw materials worth 750 AZN and finished product worth 640 AZN. It was found out during the investigation that a tax sanction was imposed on him in the amount of 30 AZN since the taxpayer had hidden 1600 AZN from his registration in March of the same year. In that case, what responsibility should be imposed on the taxpayer?

20. During the on-site tax inspection it was revealed that the taxpayer was hiding raw materials worth 750 AZN and finished product worth 640 AZN. It was found out during the investigation that a tax sanction was imposed on him in the amount of 30 AZN since the taxpayer had hidden 1600 AZN from his registration in March of the same year. In that case, what responsibility should be imposed on the taxpayer?

21. During the on-site tax inspection in April of the current year, it was revealed that the taxpayer hiding raw materials worth 820 AZN and the finished goods worth 780 AZN was hidden from the account. It was found out during the investigation that a financial sanction was applied to the taxpayer for hiding money from registration in June of the previous year. In this case, calculate the amount of financial sanctions that should be applied to the taxpayer.

22. On May 23, the tax authority issued a decree to the taxpayer's tax debts to be transferred to the state budget. On May 25, the taxpayer distributed 2,000 AZN from the cash register in violation of the breach of the Civil Code. In this case, calculate the amount of financial sanctions that should be applied to the taxpayer.

23. The taxpayer has reduced the amount of income tax in the report by 10,000 AZN compared to the amount that had to be reported. In this case, calculate the amount of financial sanctions that should be applied to the taxpayer.

24. It was found out that the taxpayer has hidden the material worth 2.450 AZN and the amount of 1.490 AZN during the tax inspection. Calculate the amount of financial sanctions that apply to that taxpayer, given that this is the case for the first time in the year.

25. It was found out that the taxpayer has hidden the material worth 2.450 AZN and the amount of 1.490 AZN during the tax inspection. Calculate the amount of financial sanctions that apply to that taxpayer, given that this is the case for the first time in the year.

26. **Write about interest on overdue debts and overpaid taxes**

27. **The responsibility of tax authorities and their officials.**

28. Write some major **procedures for determining the taxable base in certain cases.**

29. **Write about the procedure on collection of tax debts.**

30. **Write about compiling and maintaining records by taxpayers.**

31. **What are the responsibilities of Banks and other credit organizations, managing various types of banking activities for taxpayers.**

32. Describe the p**rocedure for calculation and payment of tax by the taxpayer.**

33. Write about calculation of taxes by tax authorities.

34. In which cases tax report shall not be accepted by a tax authority?

35. **Write about refund of overpaid taxes, interests and financial sanctions.**

36. Which order shall be implemented while seizuring of property?

37. What the protocol on withdraw of goods from the facility shall include?

38. If the initial sale price is 1000 AZN real estate and 800 AZN movable property, how much should the amount of the announcement published in mass media on the auction be deducted?

39. If the real estate with the initial sale price of 20000 AZN and the real estate of 1400 AZN are put up for auction, how much should the amount of the announcement be published in mass media about the auction?

40. The property with initial price of 10,000 AZN was not sold at the first auction. If the property is sold at the second auction, how much its price can be reduced by?

41. The property at an initial sale price of 10,000 AZN was not sold at first and second auctions. If the property is sold at the third auction, how much its price can be reduced by?

42. The property at an initial sale price of 10,000 AZN was not sold at the first, second and third auctions. If the fourth auction is sold, how much its price can be reduced by?

43. If the initial sale price is 1000 AZN real estate and 800 AZN movable property, how much should the amount of the announcement published in mass media on the auction be deducted?

44. If the real estate with the initial sale price of 20,000 AZN and the real estate of 1400 AZN are put up for auction, how much should the amount of the announcement be published in mass media about the auction?

45. The property with initial price of 20,000 AZN was not sold at the first auction. If the property is sold at the second auction, how much its price can be reduced by?

46. The property at an initial sale price of 20,000 AZN was not sold at first and second auctions. If the property is sold at the third auction, how much its price can be reduced by?

47. The property at an initial sale price of 20,000 AZN was not sold at the first, second and third auctions. If the fourth auction is sold, how much its price can be reduced by?

48. If the initial sale price is 1000 AZN real estate and 800 AZN movable property, how much should the amount of the announcement published in mass media on the auction be deducted?

49. If the real estate with the initial sale price of 20000 AZN and the movable property of 1400 AZN are put up for auction, how much should the amount of the announcement be published in mass media about the auction?

50. The property with initial price of 5,000 AZN was not sold at the first auction. If the property is sold at the second auction, how much its price can be reduced by?

51. Write brief information about t**he procedure on collection of tax debts.**

52. **Talk about correspondence with taxpayers**

53. **Talk about Compiling and maintaining records by taxpayers**

54.  In which cases tax report shall not be accepted by a tax authority?

55. **Responsibilities of Banks and other credit organizations, managing various types of banking activities for taxpayers**

56. Talk about **provision of information by banks and other credit organizations managing various banking activities**

57. In which cases the tax obligation shall be completed?

58. **Procedure for calculation and payment of tax by the taxpayer**

59. In which p**laces taxes are paid?**

60. Talk about r**efund of overpaid taxes, interests and financial sanctions**

61. **What are the rules for the payment of tax arrears?**

62. **Writing off bad tax debts**

63. Talk about r**esponsibility to prove**

64. The property at an initial sale price of 12,000 AZN was not sold at first and second auctions. If the property is sold at the third auction, how much its price can be reduced by?

65. The property with initial price of 16,000 AZN was not sold at the first auction. If the property is sold at the second auction, how much its price can be reduced by?

66. The property at an initial sale price of 18,000 AZN was not sold at the first, second and third auctions. If the fourth auction is sold, how much its price can be reduced by?

67. The property at an initial sale price of 14,000 AZN was not sold at first and second auctions. If the property is sold at the third auction, how much its price can be reduced by?

68. The property with initial price of 22,000 AZN was not sold at the first auction. If the property is sold at the second auction, how much its price can be reduced by?

69. If the initial sale price is 2000 AZN real estate and 900 AZN movable property, how much should the amount of the announcement published in mass media on the auction be deducted?

70. If the initial sale price is 3000 AZN real estate and 700 AZN movable property, how much should the amount of the announcement published in mass media on the auction be deducted?

71. If the initial sale price is 5000 AZN real estate and 800 AZN movable property, how much should the amount of the announcement published in mass media on the auction be deducted?

72. If the initial sale price is 4000 AZN real estate and 600 AZN movable property, how much should the amount of the announcement published in mass media on the auction be deducted?

73. The taxpayer has reduced the amount of income tax in the report by 10,000 AZN compared to the amount that had to be reported. In this case, calculate the amount of financial sanctions that should be applied to the taxpayer.

74. In October, the company earned 100,000 AZN by presenting 200 TVs each for 500 AZN . The market price of television at conducted operational date was 300 AZN. Identify the price to be taken into account for the calculation of the tax on the transaction.

75. If the initial sale price is 6000 AZN real estate and 800 AZN movable property, how much should the amount of the announcement published in mass media on the auction be deducted?