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Fənnin adı: Tax management

Qrupun nömrəsi: 1021, 1022

**Mövzu 1:** Overview of the course, taxation history and state-building

1. Please give brief information on taxation history and purpose of taxes.

2. How does state-building effects taxation?

3. What are the main methods to be followed in order to achieve an efficient taxation system?

4. What are principles for state-building tax system to be maintained by governments?

**Mövzu 2:** Tax policy and tax instruments

1. What is the definition of tax policy and what is needed in order to achieve well-organized tax system?

2. What are the main features of international tax policy?

3. What are the rights of tax auhorities?

4. What are the obligations of tax authorities?

**Mövzu 3:** Tax controls: off-site tax control

1. Please give brief information on definitions and aims of tax controls?

2. Which types of tax controls are listed in the Republic of Azerbaijan and what are their main features?

3. Please give brief information on off-site tax control (desk audit) and indicate differences between desk audit and field audit.

4. What are the main procedures to be followed in off-site tax control?

5. What are the disadvantages of off-site tax control?

**Mövzu 4:** Tax controls: auditing 1

1. What is meant by field audit and what are the differences between field and desk audit?

2. Please give brief information on the types of field audit and specific features of them?

3. Please list the grounds for extraordinary field audit.

4. What are the main rights of tax authorities with regard to field audit?

5. Please give brief information on provision of documents by either taxpayer or third parties in field audit?

6. What are the advantages of field audit?

**Mövzu 5:** Tax controls: auditing 2

1. What is the main procedure in finalizing field audit?

2. What are the types of decision to be made in field audit and their main features?

3. What information should be listed in decision introducing penalties for breach of legislation?

4. What is the next step after issuing the decision on the result of field audit?

5. What are the rights of taxpayers with regard to field audit?

**Mövzu 6.** Operative tax control: chronometer control

1. Please give brief information on operative tax control and its features.

2. What are the grounds for conducting operative tax control?

3. What are the procedures to be followed by tax authorities with regard to chronometer control?

4. Please give brief information on chronometer tax control.

5. What is the final procedure in operative tax control?

**Mövzu 7:** Risk management

1. Please give brief information on definition of risk management tools and benefits?

2. Please give brief information on compliance risk management system.

3. Please give information on risk management regarding large business taxpayers and SMEs.

4. Please describe definition of risk management and areas to be covered by risk management systems.

5. Please describe risk management systems with regard to large business taxpayers.

6. What is the primary purpose of risk management systems and what are the main features of compliance risk management systems?

7. What is meant by risk management tools and what are the main features of risk management system in Azerbaijan?

**Mövzu 8:** Enforcement of tax legislation: sanctions

1. Please define what is meant by violation of tax legislation and variations of penalties in the tax legislation of the Republic of Azerbaijan.

2. Please identify the role of banks in taxation and penalties imposed upon banks and other credit organizations.

3. Which types of fixed financial penalties and interests does the Tax Code of Azerbaijan introduce?

4. Please describe the definition of tax violation and give examples on financial sanctions regarding underpaid tax amounts.

5. What are the main types of financial sanctions applicable in the Republic of Azerbaijan? Please give 2-3 examples per each type of financial sanction.

6. Please identify the main differences between fixes financial penalties and the sanctions regarding underpaid tax amounts.

**Mövzu 9:** Tax collection

1. Please give detailed information on steps of seizure of property as an enforced tax collection tool.

2. Please give detailed information on tax collection, types of tax collection and voluntary disclosure.

3. Please describe right of tax authority with regard to enforced tax collection via banks and other credit organizations.

4. Please describe the main differences between freezing of bank account as a tax collection tool and withdrawal of funds from bank account of taxpayer?

5. Please give brief information of enforced tax collection tools.

6. Please define the seizure of property as a tax collection tool and seizure order of goods.

7. Please describe the circumstances when the tax authority is either allowed to freeze the bank account of taxpayer or withdraw the amount from bank account of taxpayer.

8. Please describe the procedure of auction as a tax collection tool.

**Mövzu 10:** Fiscal intelligence and tax crimes

1. Please give brief information on fiscal intelligence.

2. Please identify the role of the Ministry of Taxes in combatting tax crimes.

3. Please describe specific features of tax crimes under the azeri legislation.

4. What is meant by fiscal intelligence and what are the main features of penalties under azeri legislation.

**Mövzu 11:** Appeal procedures

1. Please give comprehensive information on dispute resolution methods applied worldwide.

2. What are the main dispute resolution procedures carried out by the Ministry of Taxes of the Republic of Azerbaijan.

3. Please describe administrative dispute resolution mechanism carried out by the Ministry of Taxes and specify the features of Tier 1.

4. Please describe administrative dispute resolution mechanism carried out by the Ministry of Taxes and specify the features of Tier 2.

5. Please describe administrative dispute resolution mechanism carried out by the Ministry of Taxes and specify the features of Tier 3.

6. What is the traditional mechanism of dispute resolution and how is it conducted?

7. Please give brief information on dispute resolution methods and final stage of resolution.

**Mövzu 12:** International cooperation and exchange of information

1. Why do countries need information exchange tool?

2. What is the legal framework for information exchange?

3. Please describe forms of exchange of information applied worldwide.

4. What are the basic rules for information exchange and how it is utilized by tax authority in Azerbaijan Republic?

5. Please give information on Foreign Account Tax Compliance act.

**Mövzu 13:** Taxpayer services

1. What are the main expectations of taxpayers from direct contacts with tax authorities?

2. What are the main expectations of tax authorities from direct contacts with tax authorities?

3. Please describe main features of contacts between taxpayers and tax authorities.

4. Please give information on electronic services carried out by tax authorities and the role of tax intermediaries in cooperation between taxpayers and tax administrations.

**Mövzu 14:** Tax administrations

1. What are the organizational structures in global tax authorities?

2. Please give information on existence of central body and its responsibilities.

3. Please describe main structure of the Ministry of Tax of Azerbaijan Republic.

4. What are the main authorities of local departments under the Ministry of Taxes of the Republic of Azerbaijan.

5. Please describe the role of the Ministry of Taxes in registration of legal entities.