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| Описание: logo_unec  **AZƏRBAYCAN DÖVLƏT İQTİSAD UNİVERSİTETİ** |
| **BEYNƏLXALQ İQTİSADİYYAT MƏKTƏBİ** |
| **BEYNƏLXALQ İQTİSADİYYAT (İNGİLİS DİLLİ) KAFEDRASI**  Fənn: Vergilər və vergitutma  Müəlim: Əliyeva Türkan  Qrup: 1003.1004  **İMTAHAN SUALLARI** |

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2. Basic terms for determining taxes
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4. The essence of tax policy
5. The roles of Monetarist theory in taxes
6. How impact to Keynesian theory in policy system of taxes
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23. General requirements to the protocol made during the actions on tax inspection
24. Making the decision based on the results of tax inspection materials revision
25. How indicated operative control in AR

1. Individuals' income tax payers and taxable items

The monthly salary of the individual is 678 AZN, and the dividend is 470 AZN. In this case, determine the amount of the calculated income tax.

2. Individuals' income tax exemptions and discounts

3. Income tax payers and taxable items from legal entities

The company's current revenues for the current year were AZN 96,000. Costs incurred by the entity during the year are $ 76,000. In this case, we calculate the enterprise's profit tax.

4. Release from legal entities and privileges

5. Declarations and current tax payments

6. Value-added tax payers and taxable items

The company provides tourism services. Let's assume that Antalya is 29000 AZN. The same amount was paid to 5600 AZN and 7300 AZN to the hotel located in Antalya.

7. Tax exemption and taxation at 0 degrees

8. Electronic tax invoices and VAT payment

9. An understanding of excise and taxable transactions

The physical person imported 39 g of platinum from the Republic of Turkey. In this case the paid excise tax will be as follows:

10. Exemption on excises and deduction of excises for manufacturer needs

11. List of excise goods and tax rates

12. Property tax application and calculation and payment procedure

The residual value of the enterprise's property was AZN 270,000 and £ 457,000 at the end of the year. Calculate the property tax that an entity should pay to the budget.

13. The procedure for determining the taxable value of an enterprise's property

14. Land tax application features

What kind of land will be in the Kangarli district, but not for 6 hectare land?

15. Rules for calculating and paying land tax

The physical person has a 8,6-square meter living area in Baku. In this case, the land tax is calculated as follows.

16. The enterprise received 3,700AZN patents for use in entrepreneurial activity. For the period of validity of the patent, consider the following options.

The 1 st version The period of validity of the patent is less than 1 year.

In this case, the costs incurred in the patent shall be deducted, not depreciated, and disposable.

2nd option Patent usage time is 4 years.

In this case , how much is the cost of the patent in the form of depreciation year ?

The third option The patent expiration date exceeds 1 year and the validity period is unknown.

In this case the deducted expenses are deducted from the income in the form of amortization at an annual rate of 10%.

In this manner, the patent will continue to be fully amortized.

17. The residual value of the accrual technique at the end of 2014 is 19,340 AZN. In 2015, there were no transactions involving computing techniques and cancellation, and 1320 costs were spent for their repair. In 2016 it was annulled at an additional cost of 17,840AZN. How much is the amount of depreciation deductions for 2016?

18. The legal entity leased the device with a residual value of 45000AZN for the period of 2 years, which was up to 5000 AZN at the end of the previous year and repaid this amount for lease. How much will the profits tax be paid, if this right for the current year is the total income of the person without the cost of 60000AZN repair costs and depreciation charges of 46000 AZN?

20. In the family with four children aged 10-18, the salary of individuals (husband) is 940 AZN, and the spouse's salary is 230 AZN. In this case, if you take into account the fact that, according to the Tax Code, marriage is applied, specify the amount of income tax deducted from the husband and wife's income separately?

21. The company purchased 7800 liters of cognac materials on the basis of electronic tax invoices from natural persons engaged in the production of cognac materials and manufactured 10,000 units of cognac, each of which contained 0.5 liters of cognac materials. During the reporting period, more than 11,000 of these goods were evacuated beyond the production area. Calculate the amount of liability of the firm on excise.

22. A physical person imported 29 grams of gold, 305 grams (375 pounds) from Dubai, and 999 pounds of wine for personal consumption. How then should the excise duty be paid?

23. The residual value of the property of the enterprise at the beginning of the year is 487000 AZN (including the building used in educational sphere - 190000 AZN, the building used in the commercial area - 59060 AZN), 223470AZN (including the educational building used for education - 54000 AZN, commercial premises - 40000 AZN). Calculate property tax that an enterprise should pay.

24. The building used for commercial purposes in Baku is owned by 5 individuals. The land area under the building is 680 sq. meters. 210 sq. meter each for two physical persons. For each of the persons, the area of 79 sq. meters per square meter, 95 sq., meter, 4th and 5th person. In this case, calculate the land tax rates below the building:

25. A company imported $ 47,000 worth of goods and paid $ 1,850 for the shipping company, with an additional service fee of $ 340. Calculate VAT for import value:

1. Road tax payers and objects

The number of axles belonging to the Russian Federation was x, with a heavy load of x tonnes, a heavyweight vehicle was x days before AR and during this period it reached x km. In this case, determine the amount of road tax payable for that vehicle.

2. Road tax rates

Let's calculate the tax on wholesale taxes sold by the taxpayer during the reporting period in the amount of x,000 liters of branded AI-92 branded gasoline in the country.

3. Mining tax payers and tax rates

The enterprise produced xx,000 cubic meters of salt in March of the current year, with a wholesale price of xx cubic meters per cubic meter. Calculate the amount of the mining tax payable in the reporting period of the entity.

4. Calculation, payment, term of submission and submission of the mining tax.

In January 2016, the plant produced xx,000 cubic meters of iodine bromine water at a wholesale price of 24 cubic meters per day, and its xx,000 cubic meters during the same month. Calculate the amount of the mining tax payable in the reporting period of the entity.

5. Simplified taxpayers and tax rates

The number of bus seats on the Nakhchivan-Ordubad route is xx. Calculate the amount of monthly tax that will be payable at that time.

6. Procedure for calculating and paying simplified tax

The person is engaged in taxi transportation with a taxi in Baku. Calculate the tax payable by him.

7. Procedure for obtaining tax debts

8. Calculation of taxes by taxpayers and tax authorities

9. Refunds of interest payments and financial sanctions already paid and payment of tax debts

10. General principles of liability for violation of tax legislation

11. Tax policy and its purpose

12. Types and types of tax policy

13. Basic concepts and principles of tax reforms

14. Tax policy in developing countries

15. Features of tax system in developing countries

16. France, Great Britain, Japan tax systems of unitary states

17. Taxation systems of federal and confederate states in the United States, Canada

18. Tax system of developing countries

19. What are the offshore territories, their main goals and objectives?

20. Offshore areas have been developed in more countries

21. What is double taxation and what are the effects on the country?

22. In January, A produced xx,000 tons of crude oil and produced x,000 cubic meters of sealite. If the wholesale price of each ton of crude oil is xx AZN, then how much should the enterprise pay to the budget the mining tax?

23. Total production, off-balance sheet revenues and losses of the simplified taxpayer operating in Nakhchivan during the first quarter of 2015 were as follows:

- Funds raised for the goods (works, services) and property - xxx AZN

- the cost of fixed assets is xxx AZN

- Advance amount received - xxx AZN

- non-sales revenues - xx AZN

- loss on sale (negative exchange rate) - xx AZN

Calculate the simplified tax.

Loss and advances are not subject to simplified taxation.

24. A 3-lorry truck belonging to an Iranian citizen entered the AR territory and announced that it would stay 1 to xx days in the AR territory. Calculate the road tax to be paid to the Iranian citizen.

25. In April 2016, the plant produced xxx tonnes of crude oil and 6 tonnes of it returned to the well in connection with the technological process. Calculate the mining tax that the enterprise is accountable, given that the wholesale price of one tonne of oil is xxx AZN.