**Tax**

* 1. Identify and explain forms of taxation process, give a brief explanation for each of them.
  2. According to the tax legislation in Azerbaijan identify type of state taxes and explain how state taxes are determined.
  3. According to Tax Code what kind of characteristics do belong to the term “tax” and give a brief explanation for each them.
  4. Tax Code identifies the conditions how a person can be considered a resident in Azerbaijan. Specify them.
  5. Tax Code identifies the conditions how a person can be considered a non- resident in Azerbaijan. Specify them.
  6. Tax Code identifies the rights and duties of taxpayers, specify them.
  7. Income tax calculation
  8. Give the examples of income from Azerbaijani source as described in Tax Code.
  9. Describe the excise tax calculation
  10. Describe the profit tax calculation
  11. Describe the VAT and its calculation
  12. Describe the property tax and its calculation
  13. Tax authorities and their officials in the course of performing official duties shall maintain secrecy regarding all information of taxpayers. Give the situations when information is not considered as a commercial secret.
  14. Explain the term permanent establishment and give examples when cases shall not be considered as activities performed by permanent establishment.
  15. Taxpayer's taxable transactions for VAT at the rate of % of a during the reporting period are AZN, AZN tax-free transactions and AZN at a rate of ?. At the same period inventories bought at the value of AZN based on the electronic invoice and cashless (transferring to VAT deposit). Also AZN inventory returned back from the sale of previous year when VAT % applied. All amounts given here is not included VAT. Calculate the VAT liability of the person.
  16. The company pays AZN for the monthly total payment  (including AZN salary, compensation for rental expenses AZN). The employee has three children under the age of 18, his wife doesn’t  work anywhere. At the same time company paid compensation for rental expenses from its own profit. In this case income tax calculated based on which amount and show your calculations. (Specify relevant Code articles).
  17. The company calcualted AZN salary for the employee and instead of salary it gives mobile phone which is the product of the company. The phone has a market value of AZN. In this case, calculate income tax. Show your calculations and give the reference to tax code.
  18. Two legal entity engaged in joint business in the current year got the total income derived from activities AZN, while expenses to be deducted from the revenue associated with income was AZN. One of the entity owns % of the joint activity. Taking into account that calculate the profit tax that other entity should pay.
  19. Physical person doing entrepreneurial activity got total income of AZN. After selling assets expenses deductible from income not considering depreciation is equal to AZN. Also got AZN from selling an asset which has residual value of AZN. Additionally person has assets with the residual value of AZN not used for business and kept in storage, and expenses occurred for geological exploration and preparation work for production of natural resources are equal to AZN. Calculate the profit which tax will be calculated on.
  20. Income of the Hero of Socialist Labor amounted to AZN for the current month. Including:

-AZN as a wage

-AZN paid as a lump sum for voluntary retirement because of reaching the retirement age.

In this case, taking into account the statutory income tax exemptions calculate the income tax. (Specify relevant Code articles)

* 1. Total revenue of the entity was AZN for the previous year, calculated profit tax was AZN. Total income for the first quarter of the current period is AZN. Calculate the current tax for the first quarter by applying the ratio of tax weight.

Physical person’s income was equal toAZN during the calendar year. Including:

-AZN monthly wage

-AZN money prize from the international competition

-AZN money prize from regional competition

Taking into account the statutory exemptions and privileges of a natural person calculate the sum of the monthly and annual income tax. (Specify relevant Code articles)

* 1. Internally displaced person’s income from employment is equal to AZN. She has dependents II group disabled person and pensioner who require constant care. In this case, taking into account the statutory income tax exemptions and rebates calculate the income tax. (Specify relevant Code articles)
  2. Three person has property of building in the center of Goychay and the area of building is m2. Two of them are disabled from war and the share of the building for each of them is the same m2. Building is used for commercial purposes, Calculate the property tax to be paid by them separately.
  3. The company pays AZN for the monthly total payment  (including AZN salary, compensation for rental expenses AZN). The employee has three children under the age of 18, his wife doesn’t  work anywhere. At the same time company paid compensation for rental expenses from its own profit. In this case income tax calculated based on which amount and show your calculations. (Specify relevant Code articles).
  4. Company paid AZN as a wage of the current month and also AZN instead of employee’s international calls. Phone calling fee is fully given to worker with no return. In this case determine the amount of income tax. (Specify relevant Code articles)
  5. Simplified tax and its calculation
  6. Describe the Types of tax control
  7. Taxpayer got AZN as a total income for the current year. Total expenses are AZN. Expenses deductible from the income are equal to AZN. Taxpayer deducted the amount of expenses AZN from AZN which exceeded income 2 years ago. Calculate the profit tax considering loss carry-forward.
  8. Physical person having status of war veteran (disabled) working in two different places and got AZN as total income. Salary from the main working placeis equal to AZN, from the additional workplace is equal to AZN. Calculate monthly income tax taking into account tax benefits prescribed by law. Show your calculations and give the reference to tax code.