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**AZƏRBAYCAN RESPUBLİKASI TƏHSİL NAZİRLİYİ**

**AZƏRBAYCAN DÖVLƏT İQTİSAD UNİVERSİTETİ**

**BEYNƏLXALQ İQTİSADİYYAT MƏKTƏBİ**

**Fənn: Vergilər və vergitutma**

**Müəllim: Elnur Eyvazov**

**Qrup: 1044**

1. Please discuss and explain international tax legislation?

2. Please discuss and explain different types of taxes based on ACCA F 6 Global and Azerbaijan tax system?

3. Please discuss and explain how amendments are made to the tax legislation?

4. Please discuss and explain the obligations of the taxpayers?

5. Responsibilities of Tax Authorities?

6. Please explain Functions and Purpose of Taxation based on ACCA F6?

7. Please discuss and explain the elements of taxation?

8. John initiates employment for LLC A as an accountant. On joining he advises Mary, the chief accountant, that the company should not deduct any tax from her salary as she has income from other sources, including publishing articles. He demands to be paid gross declaring that her tax advisor will account for her liabilities when submitting returns. Explain whether the Company can agree with the John's request?

9. Please discuss and explain direct and indirect taxes?

10. Please discuss and explain the rights of Taxpayers?

11. Suppose that a new law introducing a change to the Tax Code on Excises was officially published on January 2017. The law states that it comes into force from the date of official publication. According to the new law the Excise rate on butter is reduced retroactively starting 1 January 2017. Assume one month as a tax period for excises.

Briefly comment on the effective date of the law?

12. Tax Agent and functions of tax agent, please discuss?

13. Please discuss and explain the Regulatory Framework in Taxation based on ACCA F6 Global?

14. Please discuss and explain tax liability in Corporate Profits Tax?

15. Please discuss and explain the Corporate Profits Tax?

16. Please discuss and explain the rights and responsibilities of the taxpayers?

17. Please explain and discuss the tax avoidance and tax aviation?

18. Income classification of legal entities for Corporate Profits Tax?

19. Expense classification of legal entities for Corporate Profits Tax?

20. Suppose that a new law introducing a change to the Tax Code on Excises was officially published on January 2017. The law states that it comes into force from the date of official publication. According to the new law the Excise rate on butter is increased retroactively starting 1 January 2017.

Briefly comment on the effective date of the law?

21. Please discuss and explain subjects and objects of taxation?

22. Please discuss and explain the accruals method of income recognition?

23.Please discuss and explain the sources of tax law?

24. Please discuss and explain the production and sales expenses?

25. Please discuss and explain the non-operational income and expenses in Corporate profits Tax?

26. Please discuss and explain direct and indirect expenses in Corporate Profits Tax?

27. Please discuss and explain the accruals method of income recognition?

28. Please discuss and explain the accruals method of expense recognition?

29. Please discuss and explain the production and sales expenses?

30. Please discuss and explain the non-operational income and expenses in Corporate profits Tax?

31. Please discuss and explain deductible expenses.

32. Please discuss and explain and give examples related to disposal of materials and other property

33. Please discuss , explain and give examples of loss carry forward in corporate profit taxes

34. Please discuss and explain partially deductible expenses.

35. Please discuss , explain and give examples of depreciation groups

36. Please discuss and explain tax calculating for trading companies. Give examples

37. Please discuss and explain partially deductible expenses related to interest

38. Please discuss and explain business training and education expenses. Please provide example when these expenses are deductible and not deductible

39. Please discuss, explain and give examples of tax accounting

40. Please discuss and explain partially deductible expenses related to business travel. Also explain when travel expenses are not deductible

41. Please discuss and explain non-operational income. Please provide examples

42. Please discuss and explain tax based calculation and tax accounting. Please provide examples

43. Please discuss and explain advertising and insurance expenses as partially deductible expenses

44. Please discuss and explain non-operational expenses . Please provide examples

45. Please discuss, explain and give example of tax depreciation

46. Please discuss and explain assets received for no consideration as an examples of non-operational income and expenses

47. Please discuss and explain tax calculating for trading companies. Give examples

48. Please discuss and explain tax depreciation , methods such as straight line, non-linear method

49. Please discuss and explain allowances for corporate profit tax calculation purposes

50. Please discuss, explain and give examples of tax accounting

51. Please discuss and explain the tax base on the ordinary income?

52. Please discuss and explain the scope of the Personal Income Tax?

53. Please explain the computation of the taxable income from employment and business income of an individual entrepreneur?

54. Please explain personal income tax (PIT) and PIT rates?

55. Please discuss and explain the payments of PIT to the budget?

56. Please discuss and explain the calculation of the PIT at the base rate?

57. Please discuss and explain the exempt income for PIT?

58. Please discuss and explain the personal income taxed at special rate?

59. Please discuss and explain PIT deductions such as social, investments, child, property and professional?

60. Please discuss and explain the forms of income receipt?

61. Please discuss and explain the forms of exempt income for PIT purposes?

62. Please discuss and explain the investment deductions for PIT purposes?

63. Please discuss and explain property deductions for PIT purposes?

64. Please discuss and explain professional deductions on business income for PIT purposes?

65. Please discuss and explain the calculation of the exempt and taxable amounts of dividends?

66. Income from investments for PIT purposes, please discuss and explain?

67. Please discuss and explain the principals of Value Added Tax (VAT)?

68. Please discuss and explain the Output VAT?

69. Please discuss and explain Input VAT Recovery Rules?

70. Please discuss and explain the procedure for VAT payment and reporting?

71. Please discuss and explain export sales and VAT?

72. Please discuss and explain the sale of assets with capitalized VAT?

73. Please discuss and explain the computation of VAT liabilities in special cases, such as self-supplied construction, commission income and etc?

74. Please discuss and explain the VAT recovery procedures?

75. Please discuss and explain the input and output VAT?