Introduction to Taxation, Functions of Taxation, Tax Legislation

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

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

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

4. 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?

5. 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?

Tax Legislation, Elements of Taxation, Types of Taxe

1. Please discuss and explain international tax legislation?

2. Please discuss and explain the elements of taxation?

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

4. Please discuss and explain direct and indirect taxes?

5. Please discuss and explain the rights of Taxpayers?

Rights and Responsibilities of Taxpayers

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

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

3. Leyla starts employment for LLC A as an accountant. On joining she advises Rashad, the chief accountant, that the company should not deduct any tax from her salary as she has income from other sources, including publishing articles. She 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 Leyla's request?

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

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

Corporate Profit Tax and Responsibilities of Tax Authorities

1. Please discuss and explain the Corporate Profits Tax?

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

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

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

5. Responsibilities of Tax Authorities?

Corporate Profit Tax Part 2

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

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

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

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

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

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

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

1.Please discuss and explain deductible expenses.

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

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

1.Please discuss and explain partially deductible expenses.

2. Please discuss ,explain ,analyze and give examples related to tax cost if depreciable property

3. Pleasediscuss and explain tax calculation for production companies. Give examples.

1. Please discuss and explain deductible expenses related to fixed assets

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

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

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

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

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

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

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

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

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

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

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

3.Please discuss and explain tax calculation for production companies. Give examples.

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

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

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

1.Please discuss and explain and give examples related gains and losses on disposal of fixed and intangible assets

2.Please discuss and explain dividends for corporate profit tax purposes “CPT rates and payments”

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18. Please discuss and explain the Output VAT?

19. Please discuss and explain Input VAT Recovery Rules?

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

21. Please discuss and explain export sales and VAT?

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

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

24. Please discuss and explain the VAT recovery procedures?

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