**Tax practices and tax accounting**

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**1001-1002**

1. **The significance and functions of taxes.**
2. **Classification of taxes and their aims.**
3. **Principles of taxation**
4. **Terms of definition of tax liabilities**
5. **Taxation object and taxable base**
6. **Definition of tax payers and tax rates**
7. **The meaning of income and definition of income tax**
8. **The rules for calculating and payment of income tax**
9. **The simplified tax, it’s rates and it’s payer**
10. **Calculation and payment of simplified taxes**
11. **Profit tax and it’s payers**
12. **The rule for calculation of profit tax liabilities**
13. **Deductable and non-deductable expenses.**
14. **Uncovered loss and its substitution**
15. **VAT definition and it’s payer**
16. **The concept of substitution VAT**
17. **Exemptions and discounts on VAT**
18. **The rules for calculation and payment of VAT**
19. **Excize concept. General info ob excize for goods and services.**
20. **Excize calculation and payment rules.**
21. **Land tax, rules for calculation and payment**
22. **Mining tax (royalty), rules for calculation and payment**
23. **Property tax, rules for calculation and payment**
24. **Tax control and examination procedures and limitations**
25. **Violations of tax law**
26. **The fines associated with violations of legislation and other measures applied.**
27. **Basis for establishment of taxes and their collection**
28. **Describe in brief The tax system of Azerbaijan Republic**
29. **Describe the taxpayer’s rights and responsibilities**
30. **Describe the tax agent and his/hers responsibilities.**
31. **Write about the State Tax Authorities and their purpose, and Legal bases for the activity of State Tax Authorities**
32. Describe and list the rights of State Tax Authorities
33. Describe and list the responsibilities of State Tax Authorities
34. **Describe the procedure of registration of tax payers.**
35. **Describe the procedure of cancellation registration of tax payers**
36. **Describe the on-site tax inspection and when it occurs.**
37. **Describe the off-site tax inspection and whent it occurs.**
38. **The AAT company accrued to its employee for the current month azn salary. At the same time due to the contract between the AAT company and insurance company, it has paid on behalf of the employee medical health insurance fee in the amount of azn. Also the AAT paid business trip fee to employee in the amount of azn. What is the tax on i**ncome received as the result of employment? Show the calculation and give the legal conclusion for your calculation.
39. **The annual income the natural person was azn (azn of the amount was a gift, azn moneyed assistance for health examination abroad, azn as other income from** non-entrepreneurial economic activity). Define, calculate the taxable amount and tax for the natural person's income and give the legal conclusion for your calculations.
40. **The natural person is doing a business as an advocate, and during the tax (fiscal) year he gets azn as an income. The expenses needed for obtaining that income were azn. At the same time he got a payment from insurance company for the accidence case in order to cover the losses from damage of the property in the amount of azn. Also he received an inheritance in the form property worth from a deceased person who is not a relative to him. Calculate the tax and indicate the amounts that should be obliged to taxation, assure them legally.**
41. **For the current month the private notary received azn for notarial services. At the same time he incurried expenses for gaining the income in the amount of azn. You should calculate the tax amount that should be paid to tax authorities, basing on the tax code.**
42. **Legal person accrued salary for the natural person for the current month in the amount of azn. At the same time Trade Union Confederation made a moneyed assistance in the amount of azn to the natural person. Considering that the natural person is a disabled person of 1st group, calculate the tax from source of payment and give the legal conclusion for the calculations.**
43. **The resident enterprise paid to natural person who is not registered in tax authorities for the provided services fee in the amount of azn. Calculate the tax from source of payment of the natural person and give the legal conclusion for the calculations.**
44. **Natural person on the base of his employment has accrued and paid from the source of payment azn tax. Define and calculate the gross income from which the tax was held and give the legal conclusion for the calculations.**
45. **The national hero of Azerbaijan Republic is a disabled person of the 1st group. For the current month he was accrued on tax from source of payment for the contacted work and he paid azn as a tax. Calculate and define the gross income from which the tax was held and give the legal conclusion for the calculations.**
46. **The employee has divorced with the wife. On the base of court settlement he should pay ¼ part of his earnings for his child support as an aliment. For the 2013 July his duty salary was azn. Calculate the tax from his income, social fund tax and the aliment amount, give the legal conclusion for the calculations.**
47. **Individual engaged in business activities without establishing a legal entity, has gained azn. Calculate the tax amount, give the legal conclusion for the calculations.**
48. **The Solaris company accrued to its employee for the current month azn salary. At the same time due to the contract between the Solaris company and insurance company, it has paid on behalf of the employee medical health insurance fee in the amount of azn. Also the Solaris paid business trip fee to employee in the amount of azn. What is the tax on i**ncome received as the result of employment? Show the calculation and give the legal conclusion for your calculation.
49. **Javid is a natural person is doing a business as an advocate, and during the tax (fiscal) year he gets azn as an income. The expenses needed for obtaining that income were azn. At the same time he got a payment from insurance company for the accidence case in order to cover the losses from damage of the car in the amount of azn. Also he received an inheritance in the form property worth from a deceased person who is not a relative to him. Calculate the tax and indicate the amounts that should be obliged to taxation, assure them legally.**
50. **Ali is a private notary received azn for notarial services current month. At the same time he incurried expenses for gaining the income in the amount of azn. You should calculate the tax amount that should be paid to tax authorities, basing on the tax code.**
51. **Sevindj is a natural person on the base of her employment has accrued and paid from the source of payment azn. Define and calculate the gross income from which the tax was held and give the legal conclusion for the calculations.**
52. **Astoriya LLC is a simplified tax payer company, has conclude a contract azn amount for maintenance services to Label LLC. On the base of Tax legislation, please list the rights and responsibilities of the simplified tax payer company (Astoriya LLC).**
53. **A company is a VAT payer, for the current period provided azn worth (VAT excluding) poligrafic services. At the same time A company obtained from B company goods and services azn worth (VAT inclusive) in non-cash form on the base of Electronic Tax Invoices (deposit accounts). Calculate the VAT amount that should be paid to the budget by A company and provide legal conclusions.**
54. **A company is a VAT payer for the current reporting period has the following azn worth operations: azn should be obliged to VAT by 18% rate, azn should be obliged to VAT by 0%, azn operation that are free from VAT. At the same time A company obtained from B company goods and services azn worth (VAT inclusive) in non-cash form on the base of Electronic Tax Invoices (deposit accounts). For the current reporting period calculate the VAT amount that should be paid to the budget by A company and provide legal conclusions.**
55. **Given the following data:**

**xx/xx/xx provided goods;**

**xx/xx/xx for the provided goods Electronic Tax Invoices were provided;**

**xx/xx/xx provided goods were fully paid.**

**On the base of the above datadefine the data for the tax operations and provide legal conclusions.**

1. **Given the following data:**

**xx/xx/xx received advance payment;**

**xx/xx/xx rendered services for the advance payment;**

**xx/xx/xx provided Electronic Tax Invoices.**

**On the base of the above datadefine the data for the tax operations and provide legal conclusions.**

1. **Given the following data:**
2. **Sole trader during the reporting period has provided consulting services worth azn to the resident company;**
3. **Rendered insurance agency services worth;**
4. **Fixed asset with azn salvge value was written off. Note: The VAT was substituted while purchasing of fixed asset.**
5. **Note that VAT is not inclusive for the above stated amounts.**

**On the base of given data calculate the amount of VAT obliged operations.**

1. **Arbo company is a VAT payer, for the current period provided azn worth (VAT excluding) poligrafic services. At the same time Arbo company obtained from Bobo company goods and services azn worth (VAT inclusive) in non-cash form on the base of Electronic Tax Invoices (deposit accounts). Calculate the VAT amount that should be paid to the budget by Arbo company and provide legal conclusions.**
2. **Alice company is a VAT payer for the current reporting period has the following azn worth operations: azn should be obliged to VAT by 18% rate, azn should be obliged to VAT by 0%, azn operation that are free from VAT. At the same time Alice company obtained from Brian company goods and services azn worth (VAT inclusive) in non-cash form on the base of Electronic Tax Invoices (deposit accounts). For the current reporting period calculate the VAT amount that should be paid to the budget by Alice company and provide legal conclusions.**
3. **Given the following data:**

**xx/xx/xx received advance payment;**

**xx/xx/xx rendered services for the advance payment;**

**xx/xx/xx provided Electronic Tax Invoices.**

**On the base of the above datadefine the data for the tax operations and provide legal conclusions.**

1. **Given the following data:**
2. **Sole trader during the reporting period has provided consulting services worth 1100 azn to the resident company;**
3. **Rendered insurance agency services worth;**
4. **Fixed asset with azn salvge value was written off. Note: The VAT was substituted while purchasing of fixed asset.**
5. **Note that VAT is not inclusive for the above stated amounts.**

**On the base of given data calculate the amount of VAT obliged operations.**

1. **The total turnover (VAT inclusive) of the company that conduct 0% and 18% VAT obliged operations was azn. If the VAT amount for the operations that would be shown in Electronic Tax Invoices was azn, what was the worth of the operation that would be obliged to VAT by 0% rate?**
2. **The total turnover (VAT inclusive) of the company for the current reporting period was azn, and the VAT amount reflected in the Electronic Tax Invoices was azn. At the same reporting period company held an operation free from VAT worth azn. What is the worth of operation that should be obliged to VAT by 0% rate?**
3. **The total turnover (VAT inclusive) of the company for the current reporting period was azn, and the VAT amount reflected in the Electronic Tax Invoices was azn. At the same reporting period company held an operation free from VAT worth azn. What is the worth of operation that should be obliged to VAT by 0% rate?**
4. **Natural person engaged in business activities without establishing a legal entity in the sphere of manufacturing of folk music instruments, has in it's own private property special workshop office worth azn. What is the property tax for workshop office and give legal conclusions.**
5. **The company that is engaged in** activities on sports gambling during the reporting period has obtained money in the amount of azn from game participants. What is the amount that should be paid to budget (tax authorities) from gambling operations?
6. **The guy(seller) that sells gambling services received from gambling operator comission in the amount of azn during the reporting period. How much the guy(seller) should pay to the budget?**
7. **The natural person that doesn’t have a tax registration for the rendered services to the company was paid azn. But from the taxes weren’t accrued and paid from the source of payment. What is the penalty for the company?**
8. **The company during the reporting period has sold materials worth azn and energy worth azn, rendered publishing services worth azn and ritual services worth azn. What are the worth of operation to be obliged for VAT goals, give legal conclusion.**
9. **Non-resident legal person that has a permanent representative-branch in Azerbaijan during the quarter paid azn to natural person who is not a sole trader, 600 azn to sole trader, azn to budget organization - in total azn as a rent. What is penalty in case if the tax from source of payment not accrued and paid?**
10. **Natural person who hasn’t registration in tax authorities has renedered services to budget organization and was paid azn. What is the penalty to budget organization if the tax from source of payment wasn’t accrued and paid?**
11. **A company is a VAT payer for the current reporting period has the following azn worth operations: azn should be obliged to VAT by 18% rate, azn should be obliged to VAT by 0%, azn operation that are free from VAT. At the same time A company obtained from B company goods and services azn worth (VAT inclusive) in non-cash form on the base of Electronic Tax Invoices (deposit accounts). For the current reporting period calculate the VAT amount that should be paid to the budget by A company and provide legal conclusions.**
12. **The SATCO company accrued to its employee for the current month azn salary. At the same time due to the contract between the SATCO company and insurance company, it has paid on behalf of the employee medical health insurance fee in the amount of azn. Also the SATCO paid business trip fee to employee in the amount of azn. What is the tax on i**ncome received as the result of employment? Show the calculation and give the legal conclusion for your calculation.
13. **The annual income the natural person was azn ( azn of the amount was a gift, azn moneyed assistance for health examination abroad, azn as other income from** non-entrepreneurial economic activity). Define, calculate the taxable amount and tax for the natural person's income and give the legal conclusion for your calculations.
14. **The natural person bought for azn computer. After 1 year of use he sold it for azn. Advise whether the person should pay income tax (if yes calculate it) or not. Provide legal conclusions.**