**Questions Tax and taxation**

1. Please describe two basic principles of taxation in Azerbaijan.
2. What kind of regulatory roles can taxation play in the country?
3. Please specify what direct and indirect taxation mean.
4. Which classification of taxation is applicable on the basis of tax rates?
5. Who are considered resident and non-resident individuals in Azerbaijan?
6. Could you please provide the full definition of Permanent Establishment in Azerbaijan?
7. Which activities do not create Permanent Establishment in Azerbaijan?
8. In which transactions market price is used for determining the tax amount?
9. Please provide the list of Azerbaijani source income.
10. If individual’s period of residency in territory of Azerbaijan and in any foreign state does not exceed the period of 182 days, under which criteria this individual shall be deemed as the resident of Azerbaijan?
11. Please provide the list of rights and duties of tax payers.
12. Please provide the list of rights and duties of tax authorities.
13. What is off-site tax audit?
14. What is on-site tax audit?
15. Under which terms non-planned on-site tax audit can be conducted?
16. Please provide the list of direct and indirect taxes.
17. What is the difference in profit tax calculation of resident and non-resident entities.
18. Please specify accrual and cash methods in calculation of profit tax.
19. Which supporting documents are required to back-up deductible expenses?
20. Which expenses are not allowed to be deducted from revenue?
21. Which limitations can be applied to deductibility of interest expenses?
22. When bad debts can be deducted as expenses for profit tax purposes?
23. Which types of calculation of advance payments (cari vergi ödəmələri) are used in Azerbaijan tax legislation
24. Problem solving: Calculation of profit tax
25. Problem solving: Calculation of depreciation expenses and ending value of fixed assets
26. Problem solving: Taxation of non-resident in Azerbaijan
27. What will be the timing of output VAT under Azerbaijan tax legislation?
28. What is the difference between VAT exempted sales of a tax payer and sales VAT with zero rate?
29. Problem solving: VAT recovery connected to mixed operations
30. Which persons can not be simplified tax payers?
31. Describe the calculation of simplified tax for construction operations.
32. Which persons are liable to be simplified tax payers?
33. List the terms for recovering paid VAT amount.
34. Problem solving: Timing of output VAT
35. Problem solving: Calculation of advance tax payments
36. What will be WHT rates for the following income types?

Rent

Dividend

Royalty

Risk insurance

Services by non-resident

International transportation

Interest income

1. Problem solving: Calculation of VAT for services rendered by non-residents
2. Problem solving: Calculation of property tax
3. Problem solving: Calculation of simplified tax for sale of immovable property
4. Problem solving: Taxation of royalty income of a non-resident
5. Provide the list of VAT exem[ted operations
6. Which operations are subject to VAT with zero rate?
7. For which services the place of transaction is considered the place, where buyer of the services is located or registered?
8. What is the taxation object of road tax, land tax and mining tax?
9. How does dividend received from residents differ from the dividend amount received from non-residents?
10. What is the correct timing for recovery of input VAT?
11. What is Reverse-Charge VAT and when is the correct timing for declaring output and input RC VAT?
12. Describe compulsory and voluntary registration for VAT purposes.
13. Under which terms a lease of a fixed asset can be treated as financial leasing?
14. How VAT and profit tax is calculated for the operations of joint ventures?
15. Who are considered local subcontractors and foreign subcontractors under Production Sharing Agreement.
16. Apart from base salary what kind of benefits and additional income can an employee receive?
17. Describe the calculation of personal income tax and social insurance contribution for oil and gas and non oil and gas sector.
18. Which entities fall under oil and gas sector for the purposes of calculation of personal income tax and social insurance contribution?
19. Which taxpayers are exempt from property tax?
20. Problem solving: Calculation of personal income tax and social insurance contribution
21. Problem solving: Calculation of personal income tax and social insurance contribution
22. Problem solving: Calculation of personal income tax and social insurance contribution
23. Problem solving: Calculation of personal income tax and social insurance contribution
24. Problem solving: Calculation of personal income tax and social insurance contribution
25. Problem solving: Calculation of personal income tax and social insurance contribution
26. Problem solving: Calculation of personal income tax and social insurance contribution
27. Problem solving: Calculation of personal income tax and social insurance contribution
28. Problem solving: Calculation of personal income tax and social insurance contribution
29. Problem solving: Calculation of tax liabilities of foreign subcontractors
30. Problem solving: Calculation of tax liabilities of foreign subcontractors
31. Problem solving: Calculation of simplified tax for immovable property
32. Problem solving: Calculation of advance tax payments
33. Problem solving: Calculation of advance tax payments
34. Problem solving: Calculation of depreciation expenses
35. Problem solving: Calculation of depreciation expenses
36. Problem solving: Calculation of profit tax
37. Problem solving: Calculation of non-resident’s income
38. Problem solving: Calculation of output VAT
39. Problem solving: Calculation of property tax