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**1045**

**Taxes**

1. The meaning of taxes and their purpose

2. The significance and functions of taxes

3. Taxation object and taxable base

4. Definition of tax payers and tax rates

5. Classification of taxes and their aims

1. Describe the taxpayer’s rights and responsibilities
2. Describe the tax agent and his/hers responsibilities
3. Write about the **State Tax Authorities and their purpose, and Legal bases for the activity of State Tax Authorities**
4. Describe the on-site tax inspection and when it occurs.
5. Describe the off-site tax inspection and whent it occurs.
6. Classify the income tax for natural persons, the sources of withholding and rates
7. Describe and discuss the difference between the income, that is the object for taxation for the natural persons that are engaged in business activity and natural persons that are occupied in non-business activity or employed.
8. Solve the problem: PIT tax
9. Solve the problem: PIT tax
10. Solve the problem: PIT tax
11. Describe the privileges for natural persons on income taxes
12. Describe the exemptions on income taxes for natural persons
13. Solve the problem: PIT tax
14. Solve the problem: PIT tax
15. Solve the problem: PIT tax
16. Describe the meaning of profit, profit tax, who are the payers of profit tax.
17. Describe the calculation and rates for corporate taxes of individuals and legal entities.
18. Describe and discuss the privileges and exemptions for profit taxes.
19. Solve the problem: PIT and CIT tax
20. Solve the problem: PIT and CIT tax
21. VAT definition and it’s payer
22. The concept of substitution VAT
23. Exemptions and discounts on VAT
24. The rules for calculation and payment of VAT
25. The meaning of income and definition of income tax of legal entities
26. The rules for calculating and payment of income tax of legal entities
27. The simplified tax, it’s rates and it’s payer
28. Calculation and payment terms of simplified taxes
29. Profit tax and it’s payers
30. The rule for calculation of profit tax liabilities
31. Excize concept. General info on excize for goods and services.
32. Excize calculation and payment rules.
33. Describe the exemptions for excize tax.
34. Property tax, tax base and payers.
35. Property tax of physical persons and its calculation
36. Property tax of legal entities and its calculation.
37. Property tax, rates, calculation of payments.
38. Describe the property tax and outstanding exemptions.
39. Solve the problem. Simplified tax.
40. Solve the problem. VAT creditable and payable.
41. Solve the problem. Definition of the period for VAT operations.
42. Solve the problem. Definition of the period for VAT operations.
43. Solve the problem. VAT creditable and payable.
44. Solve the problem. VAT attributable operations.
45. Solve the problem. VAT attributable operations.
46. Describe and write about land tax, payers and rates
47. Describe and write about land tax privileges and exemptions
48. Describe and write about the calculation of land tax and provision rules for declaration
49. Describe and write about the Mining tax (Royalty), payers and rates
50. Procedure for calculating mining tax, term for its payment and submission of the tax return
51. Describe and write about road tax, payers and rates
52. Procedure for calculating road tax and deduction
53. Solve the problem. Definition of time and payers for excise tax operations.
54. Solve the problem. Definition of time and payers for excise tax operations.
55. Solve the problem. Definition of time and payers for excise tax operations.
56. Solve the problem. Calculation of excise tax liabilities (refundable or creditable)
57. Solve the problem. Calculation of excise tax liabilities (refundable or creditable).
58. Solve the problem. Calculation of excise tax liabilities (refundable or creditable).
59. Solve the problem. Calculation of property tax liabilities.
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68. Solve the problem. Calculation of property tax liabilities.
69. Solve the problem. Calculation of land tax liabilities
70. Solve the problem. Calculation of land tax liabilities.