



Tax System

Work program of the discipline (Syllabus)

Details of the discipline

Level of higher education	<i>First (bachelor's)</i>
Field of knowledge	<i>05 «Social and behavioral sciences»</i>
Specialty	<i>051 «Economy»</i>
Educational program	<i>Business Economics</i>
Discipline status	<i>Selective</i>
Form of study	<i>daily</i>
Year of preparation, semester	<i>2nd year, spring semester</i>
The scope of discipline	<i>135 hours</i>
Semester control / control measures	<i>test</i>
Lessons schedule	<i>http://rozkklad.kpi.ua/Schedules/ScheduleGroupSelection.aspx</i>
Teaching language	<i>Ukrainian</i>
Information about course leader / teachers	Lecturer: Alla Hrechko, Doctor of Economic Sciences, Professor at the Department of Economics and Entrepreneurship, 0683575588, e-mail: alla_grechko@uke.net Practical classes: Alla Hrechko, Doctor of Economic Sciences, Professor at the Department of Economics and Entrepreneurship, 0683575588, e-mail: alla_grechko@uke.net
Placement of the course	https://do.ipk.kpi.ua/course/view.php?id=515

The program of the discipline

1. Description of the discipline, its purpose, subject of study and learning outcomes

The study of the discipline is elective for students majoring in 051 "Economics". The course allows the student to study the peculiarities of the domestic tax system and get acquainted with some provisions in the field of taxation of enterprises around the world. In the process of mastering this discipline, students study the features of different types of tax payments, the algorithm of their calculation and payment, the mechanisms of interaction between taxpayers and the fiscal service of Ukraine. As a result of studying the discipline, students gain systematic knowledge in the field of tax regulation, which allows them to fully explore the practical problems of tax law; to study the principles of building a tax system, features of accrual and payment of taxes.

1.1. The purpose of the discipline:

Метою навчальної дисципліни є формування у студентів компетентностей:

Здатність:

- 1) The ability to determine the amount of different types of taxes depending on the specifics of the enterprise.
- 2) Ability to determine the impact of the amount of taxation on the efficiency of individuals and legal entities of economic entities.
- 3) Ability to analyze the impact of taxes on the development of the national economy.

1.2. The main tasks of the discipline:

After mastering the discipline, students must demonstrate the following learning outcomes:

Knowledge:

- 1) The mechanism of taxation of individuals and legal entities.
- 2) Basic principles of building a tax system.
- 3) Features of the implementation of tax policy in Ukraine.

Skills:

- 1) calculate the main types of taxes, analyze the impact of existing tax instruments on the development and operation of enterprises;
- 2) use knowledge in the field of taxation to make rational economic decisions at the enterprise or industry level.
- 3) search and analyze the necessary information from various sources.

2. Prerequisites and postrequisites of the discipline (place in the structural and logical scheme of education according to the relevant educational program)

The discipline "Tax System" is based on the knowledge acquired by students during the study of "Fundamentals of Economic Theory", "Macroeconomics", "Microeconomics", "Accounting", "Money and Credit", "Fundamentals of Pricing", "Business Economics". and is related to the disciplines "Enterprise Potential", "Cost Management", "Enterprise Planning and Control", "Enterprise Strategy", "National Economy", "Enterprise Finance".

3. The content of the discipline

Section I. THEORETICAL FUNDAMENTALS OF TAXATION

1. Principles of building the tax system of Ukraine.
2. Tax Service of Ukraine.

Section II. MAIN TYPES OF DIRECT TAXES IN THE GENERAL STRUCTURE OF TAX REVENUES

1. Income tax.
2. Personal income tax (PIT).
3. Property tax.

Section III. COMPULSORY STATE SOCIAL INSURANCE

1. Compulsory state social insurance (SSC).

Section IV. INDIRECT TAXES

1. Value Added Tax (VAT).
2. Excise tax.
3. Duty.

Section V. RENT

1. Rent for subsoil use. Other types of rent payments: rent for special use of water; rent for special use of forest and other types of rent.

Section VI. ECOLOGICAL TAX

1. Environmental tax.

Section VII. SIMPLIFIED TAX SYSTEM

1. Simplified taxation system.

4. Training materials and resources

Basic literature:

1. **Податкова система:** конспект лекцій з дисципліни «Податкова система», [Електронний ресурс] : навч. посіб. для студ. спеціальності 051 «Економіка», спеціалізації «Економіка підприємства» освітнього ступеня «Бакалавр» денної та заочної форм навчання / уклад. Гречко А.В.— К., 2018. — 171 с. URL : <http://ela.kpi.ua/handle/123456789/22754>
2. Податковий кодекс України. Відомості Верховної Ради України.: документ 2755-VI, редакція від 01.07.2019 року. URL : www.rada.gov.ua

Additional literature:

1. Мітний кодекс України. Відомості Верховної Ради України. [: документ 4495 - VI, редакція від 19.06.2020 року. URL : www.rada.gov.ua

2. Закон України «Про бухгалтерський облік і фінансову звітність в Україні». Відомості Верховної Ради України: - К.: редакція від 03.07.2020 року. URL :www.rada.gov.ua.
3. Закон України «Про збір та облік єдиного внеску на загальнообов'язкове соціальне страхування»: документ 2464- VI. Редакція від 08.08.2020 року. – URL : www.rada.gov.ua. Закон України «Про товариства з обмеженою і додатковою відповідальністю». Відомості Верховної Ради України: - К.: редакція від 16.07.2020 року. URL :www.rada.gov.ua.
4. Закон України «Про митний тариф України». Верховна Рада України: – К.: редакція від 04.07.2020 року. – [електронний ресурс] – Режим доступу : www.rada.gov.ua.
5. Закон України «Про внесення змін до Податкового кодексу України та деяких інших законодавчих актів України щодо спрощеної системи оподаткування, обліку та звітності». Відомості Верховної Ради України. – К. : редакція від 01.01.2013 року. – [електронний ресурс] – Режим доступу : www.rada.gov.ua.
6. Закон України «Про Державний бюджет України на 2020 рік». N 294-IX. Відомості Верховної Ради України. – К. : редакція від 24.09.2020 року. URL : www.rada.gov.ua
7. Господарський кодекс України. Відомості Верховної Ради України: – К.: редакція від 16.08.2020 року. URL :www.rada.gov.ua.
8. Закон України «Про внесення змін до Податкового кодексу України щодо покращення інвестиційного клімату в Україні» : документ 1797-19 редакція від 15.04.2017 року. URL : www.rada.gov.ua.
9. Цивільний кодекс України. Відомості Верховної Ради України: – К.: редакція від 16.08.2020 року. URL :www.rada.gov.ua.
10. Національні Положення (стандарт) бухгалтерського обліку 1 «Загальні вимоги до фінансової звітності» (зі змінами та доповненнями). - К.: редакція від 23.07.2019 року. URL :www.rada.gov.ua.
11. **Податкова система:** рекомендації до вивчення дисципліни «Податкова система», [Електронний ресурс] : навч. посіб. для студ. спеціальності 051 «Економіка», спеціалізації «Економіка підприємства» освітнього ступеня «Бакалавр» денної та заочної форм навчання / уклад. Гречко А.В.– К., 2018. – 53 с. URL : <http://ela.kpi.ua/handle/123456789/22755>
12. **Податкова система:** рекомендації до виконання розрахункової роботи з дисципліни «Податкова система», [Електронний ресурс] : навч. посіб. для студ. спеціальності 051 «Економіка», спеціалізації «Економіка підприємства» освітнього ступеня «Бакалавр» денної та заочної форм навчання / уклад. Гречко А.В.– К., 2018. – 61 с. URL :<http://ela.kpi.ua/handle/123456789/22756>
13. <http://sfs.gov.ua>– Державна фіскальна служба України.
14. <http://www.visnuk.com.ua/ru/> – Вісник Державної фіскальної служби України
15. <https://business.ua> – журнал «Бізнес»
16. www.kmu.gov.ua – Урядовий портал

According to the topics studied in lectures and practical classes, students should get acquainted with the relevant provisions of legislative and regulatory documents.

Educational content

5.Methods of mastering the discipline (educational component)

№ п/п	The title of the lecture and a list of key issues
1	Principles of building the tax system of Ukraine. Introduction to the course "Tax System". Defining the main goals and objectives of the course. History of taxes. The importance of taxes in society.
2	Tax Service of Ukraine. Tax policy of Ukraine. Legislation of Ukraine on the taxation system and tax service. The structure of the tax service of Ukraine. Functions and tasks, rights and responsibilities of tax authorities.

3	Income tax. The essence and economic content of direct taxes. Characteristics of direct taxes, their purpose. Corporate income tax. Income taxpayers. Income tax rate. Determining the base of income tax. Recognition of income and expenses in tax accounting.
4	Income tax. Calculation of depreciation of fixed assets to determine the amount of income tax. Income tax benefits. Terms of income tax payment. Reporting deadlines.
5	Personal income tax (PIT). Individual income taxpayers. Features of determining the base of personal income tax. PIT rates.
6	Personal income tax (PIT). Benefits and tax rebates for PIT payment. Terms of PIT payment. Reporting deadlines.
7	Property tax. Transport tax payers. Object of taxation. Tax period. Transport tax benefits. Tax base. Tax rate. Tax on real estate other than land: taxpayers, object of taxation, tax base, rates, benefits for payments. Vehicle parking fee: payers, object of taxation, tax base, rates, benefits for payments. Tourist tax: payers, object of taxation, tax base, rates, benefits for payments. Land tax: payers, object of taxation, tax base, rates, benefits for payments.
8	Compulsory state social insurance (SSC). Social insurance system in Ukraine. Single social contribution. SDR payers. SSC rate. Determining the amount of mandatory deductions from wages.
9	Compulsory state social insurance (SSC). Procedure for payment of SSC. Terms of payment of SDRs. Reporting deadlines.
10	Value Added Tax (VAT). Characteristics of indirect taxes, their purpose. VAT payers. Objects and subjects of value added tax (VAT). Rates and term of payment of value added tax.
11	Value Added Tax (VAT). Privileges for VAT payment. 0% VAT rate. Terms of VAT payment. Reporting deadlines.
12, 13	Excise tax. Objects and subjects of excise taxation. Excise tax payers. Rates and term of excise tax payment. Excise tax benefits. Excise warehouse. Terms of payment of excise tax. Reporting deadlines.
14, 15	Duty. Customs payers. Customs tax base. Subjects and objects of customs taxation. See customs. Types of customs regimes. Duty rates. Determination of customs value. Terms of payment of duties. Reporting deadlines.
16	Rent for subsoil use. Rent payers. Subjects and objects of taxation. Tax base. Tax rates. Determining the amount of rent for subsoil use. Terms of payment of rent. Reporting deadlines. Rent payments: rent for special use of water; rent for special use of forest and other types of rent. Payers of rent payments. Subjects and objects of taxation. Tax base. Tax rates applicable to different types of rent payments. Definition of different types of rent payments. Terms of payment of rent payments. Reporting deadlines.
17	Environmental tax. Environmental taxpayers. Object of taxation. Tax period. Environmental tax benefits. Tax base. Tax rate.
18	Simplified tax system. Single tax payers. Object and subjects of taxation. Groups of single tax payers. Tax period. Single tax base. Single tax rates. Payment of SSC by single tax payers.

6. Individual work

Practical classes and individual work

№ з/п	Topics of practical classes and a list of key issues	Tasks for individual work	Deadline
1	<p>Taxpayers' rights and responsibilities. Liability for non-payment of taxes.</p> <p>Key issues:</p> <ol style="list-style-type: none"> 1. Get acquainted with the classification of taxpayers. 2. Carry out an analysis of the rights and obligations of individuals and natural persons-entrepreneurs of taxpayers. 3. Analyze the rights and obligations of legal entities of taxpayers. 4. Carry out a comparative analysis of the rights and obligations of taxpayers in Ukraine and abroad. 	<p>Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Preparation of reports. Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Preparation of reports.</p>	1 week of study
2	<p>Rights and responsibilities of tax authorities. Types of tax audits.</p> <p>Key issues:</p> <ol style="list-style-type: none"> 1. Carry out a comparative analysis of the rights and obligations of tax authorities in Ukraine and abroad. 2. Analyze the features of different types of tax audits. 3. Investigate the grounds for conducting documentary and factual inspections. 4. Analyze the rights and responsibilities of taxpayers during tax audits. 	<p>Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Preparation of reports. Explain the essence of existing types of tax audits.</p>	2 week of study
3	<p>The essence and economic content of direct taxes.</p> <p>Key issues:</p> <ol style="list-style-type: none"> 1. Define the nature and features of direct taxes. 2. History of direct taxes 3. Explain the differences between direct taxation in Ukraine and abroad. 	<p>Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Preparation of reports. Provide suggestions for improving the direct taxation mechanism in Ukraine.</p>	3 week of study
4	<p>Determining the amount of corporate income tax.</p> <p>Key issues:</p> <ol style="list-style-type: none"> 1. Explain the essence of the process of determining the base of income tax. 2. Describe the essence of the process of depreciation of fixed assets in tax accounting. 3. Determine the composition of income and expenses as allowed to be included in the corporate income tax base. 	<p>Make a reference summary on this topic. Get acquainted with the legal and regulatory framework. Prepare to solve problems on the topic. Prepare for a discussion on solving problems related to corporate income taxation in Ukraine.</p>	4 week of study

	4. Determine the composition of income and expenses as prohibited from being included in the corporate income tax base.		
5	Tax differences. Key issues: <ol style="list-style-type: none"> 1. Master the method of determining tax differences. 2. Analyze the statistics of tax revenues from income tax. 3. Prepare for a discussion on the development of measures to improve the efficiency of income tax. 	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to solve problems on the topic.	5 week of study
6	Income tax. Key issues: <ol style="list-style-type: none"> 1. Explain the essence of personal income tax. 2. Provide a method of calculating the tax base of personal income tax. 3. Justify in which cases the payers of personal income tax are entitled to tax benefits. 4. Justify in which cases the payers of personal income tax are entitled to a tax rebate. 	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to solve problems on the topic. Formulate the shortcomings of the domestic system of personal income taxation.	6 week of study
7	Payment of SDRs. Key issues: <ol style="list-style-type: none"> 1. To reveal the essence of the method of determining the size of SRS. 2. Explain the differences between the domestic system of compulsory social insurance and foreign. 3. Explain the peculiarities of payment of SDRs by natural persons-entrepreneurs. 	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to solve problems on the topic. Justify the impact of the compulsory social insurance system on the income of individuals and corporate profits.	7 week of study
8	Property tax. Key issues: <ol style="list-style-type: none"> 1. Master the method of calculating the transport tax. 2. Learn the features of the exemption from transport tax. 3. Mastering the method of calculating real estate tax other than land. 	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to solve problems on the topic.	8 week of study
9	Property tax. Key issues: <ol style="list-style-type: none"> 1. Master the method of calculating the fee for parking spaces for vehicles. 2. Master the method of calculating the tourist tax. 	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to	9 week of study

	3. Mastering the method of calculating land tax.	solve problems on the topic.	
10	VAT calculation. Key issues: 1. Master the method of calculating VAT. 2. Learn the features of determining the tax credit and tax liability. 3. Identify the features of transactions subject to taxation at a rate of 0%. 4. Learn the features of VAT exemption. 5. Identify the features of VAT payment to the budget.	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to solve problems on the topic.	10 week of study
11	MKR		0,5 classes
12	Calculation of excise tax. Key issues: 1. Master the method of calculating excise tax. 2. Assimilate the features of exemption from excise tax. 3. Identify goods that are taxed at the combined rate. 4. Master the mechanism of taxation of alcoholic beverages. 5. Identify the features of excise tax payment.	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to solve problems on the topic.	12 week of study
13	Determination of customs duties. Comprehensive calculation of indirect taxes. Key issues: 1. Master the method of calculating duties. 2. Learn the features of duty collection under different customs regimes. 3. Master the methods of determining the customs value. 4. Master the rights and responsibilities of customs authorities. 5. Identify the features of the payment of duties. 6. Master the method of calculating indirect taxes. 7. Master the sequence of collecting indirect taxes. 8. Identify the features of the formation of imported excisable goods.	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to solve problems on the topic.	13 week of study
14	Definition of different types of rent payments. Key issues: 1. Master the method of calculating rent payments. 2. Learn the features of exemption from rent payments.	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to	14 week of study

	3. To determine the features of the application of coefficients to the rates of payment for the use of water resources. 4. Identify the features of the application of coefficients to the rates of payment for the use of forest resources. 5. Determine the list of payers who are exempt from paying various types of rent payments. 6. Identify the features of rent payments.	solve problems on the topic.	
15	Environmental tax. Key issues: 1. Master the method of calculating the environmental tax. 2. Assimilate the features of exemption from environmental tax. 3. Identify the features of the payment of environmental tax.	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Prepare to solve problems on the topic.	15 week of study
16	MKR		0,5 classes
17	Calculation of a single tax for different groups of payers. Key issues: 1. Master the method of calculating the single tax. 2. To master the peculiarities of collecting SDRs from single tax payers. 3. Identify activities that prohibit the use of the simplified taxation system. 4. Learn the features of the transition to a simplified system of taxation. 5. Identify cases that require taxpayers to move to another group of taxpayers or to a simplified system of taxation.	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework. Preparation of reports. Prepare to solve problems on the topic.	16 week of study
18	Filling out tax returns. Key issues: 1. Filling in the tax return of income taxpayers. 2. Filling in the tax return of VAT payers. 3. Completion of the tax return of personal income taxpayers. 4. Filling in the tax return of single tax payers.	Make a reference summary and prepare for a discussion on this topic. Get acquainted with the legal and regulatory framework.	17 week of study
19	Conducting a test The purpose of the test - to summarize the topics studied and take the test.		18 week of study

MCR * is performed twice a semester, before the first and second intermediate certification. One MCR is designed for half a pair. The first MCR includes questions and tasks on the material that was passed during the period from the beginning of the semester to the first certification. The second MCR includes questions and tasks based on the material that was passed during the period from the first to the second certification.

For students of the educational-professional program "Business Enterprise Economics" individual tasks are provided in the form of calculation work (RR). Each student must solve the problems of PP on the calculation of economic indicators of the enterprise, prices, market indicators, etc. Calculation work is performed in accordance with the methodological recommendations: Tax system: recommendations for the implementation of calculation work in the discipline "Tax system", [Electronic resource]: textbook. way. for students. specialty 051 "Economics", specialization "Business Economics" educational degree "Bachelor" full-time and part-time forms of education / way. Hrechko AV– K., 2018. - 61 p. URL: <http://ela.kpi.ua/handle/123456789/22756>

Policy and control

7. Discipline policy (educational component)

- Attendance at lectures, practical classes, as well as the absence of them, is not assessed, however, is recommended because they teach theoretical and practical material and develop the skills necessary for the most effective development of the discipline;
- Each student must complete two MCRs;
- Students should be active in each practical session;
- If the student missed a practical lesson for good reasons (there is documentary evidence) - he has the opportunity to complete the necessary tasks and get points to the rating;
- In case of missing pairs without good reason (without documentary proof), students are not allowed to retake the missed material and receive points for the rating;
- Educational and professional programs for which the implementation of the RR is provided must be completed within the period specified by the teacher;
- RR students should defend in the form of a personal conversation (answers to questions) with the teacher;
- In case of untimely submission of the PP, the student's penalty points are deducted;
- In case of detection of plagiarism in RR - the work is not accepted and the student is not allowed to credit;
- In case of student's participation in conferences and writing of abstracts, articles, scientific works on the subject of the discipline - additional incentive points to the rating are provided;
- In case of student's participation in Olympiads, national and international competitions in the discipline - additional incentive points are provided to the rating.
- The policy and principles of academic integrity are defined in Section 3 of the Code of Honor of the National Technical University of Ukraine "Kyiv Polytechnic Institute named after Igor Sikorsky". Details: <https://kpi.ua/code>.
- Students have the right to challenge the results of the assessment of the tasks they have completed or the answers provided, but it is necessary to argue, explaining which criterion they do not agree with according to the assessment letter and / or comments.

8. Types of control and rating system for evaluation of learning outcomes (RS)

Rating system
student learning outcomes
from the credit module "Tax system "
educational and professional program "Business Economics"

A student's credit module rating consists of the points he receives for:

- performance of 2 modular control works;
- work on seminars;
- performance of settlement work;

2. Scoring criteria.

2.1. Modular tests are evaluated with 10 points each:

- "excellent" - complete answer (at least 90% of the required information) - 10-8 points;

- "good" - a fairly complete answer (at least 75% of the required information) or a complete answer with minor inaccuracies - 7-5 points;
- "satisfactory" - incomplete answer (at least 60% of the required information) and minor errors - 5-3 points;
- "unsatisfactory" - the answer does not meet the requirements for "satisfactory" - 0 points.

2.2. Seminars are evaluated with 4 points:

- "excellent" - creative disclosure of one of the issues, free possession of the material - 4 points;
- "good" - deep disclosure of one of the issues of discussion - 3 points;
- "satisfactory" - full disclosure of one of the issues of discussion - 2 points;
- "enough" - active participation in the seminar - 1 point;
- The two best students can get an additional + 1 point.

2.3. Estimated work is evaluated from 20 points according to the following criteria:

- "excellent" - a creative approach to solving the problem - 20-16 points;
- "good" - deep disclosure of the problem, reflected own position - 15-10 points;
- "satisfactory" - reasonable disclosure of the problem with certain shortcomings - 9-4 points;
- "unsatisfactory" - the task is not completed, RR is not credited - 0 points.

Penalties of 2 points are accrued for each week of delay in settlement work (in total not more than 8 points). The presence of a positive assessment of the RR is a condition of admission to the test.

2.4 For participation in conferences in competitions, students receive from 10 to 15 additional points that are not included in the general evaluation system (depending on the level of the event).

Scoring criteria:

Preparation and submission of abstracts for the International Conference - 10 points;

Preparation and submission of abstracts for the Ukrainian conference - 5 points;

Speaking at the conference and receiving a certificate of conference participant - 5 points.

Participation in the Olympiad in Business Economics - 10 points;

Prize place at the Olympiad - 15 points.

The semester rating is calculated by the formula:

$$R_{\text{сем}} = R_{\text{ПР}} + R_{\text{РР}} + R_{\text{МКР}} = 60 + 20 + 20 = 100 \text{ points.}$$

Students with a semester rating of 60 to 100 points have the right to retain the rating gained during the semester and be exempt from taking the test.

2.5 Test test is evaluated with 60 points. The test task of this work consists of three questions from the list provided in the appendix to the work program of the CM.

Each question is evaluated with 20 points according to the following criteria:

- "excellent" - a complete answer (at least 90% of the required information), provided appropriate justification and personal opinion - 20 - 18 points;
- "good" - a fairly complete answer (at least 75% of the required information), performed in accordance with the requirements for the level of "skills", or minor inaccuracies) - 17... 15 points;
- "satisfactory" - incomplete answer (not less than 60% of the required information, which is performed in accordance with the requirements for the "stereotypical" level and some errors) - 14... 12 points;
- "unsatisfactory" - unsatisfactory answer - 0 points.

3. The condition for a positive first attestation is to receive at least 30 points, the second attestation – to receive at least 50 points, subject to enrollment in the PP. The maximum amount of the semester rating is 100 points. A necessary condition for admission to the test is a positive assessment of RR.

4. The sum of the rating points received by the student during the semester, subject to enrollment in the PP, is transferred to the final grade according to the table below. If the sum of points is less than

60, but PP is credited, the student performs a test. In this case, the sum of points for the implementation of the PP and the test is transferred to the final grade according to the table.

5. A student who received more than 60 points in the semester, but wants to improve his score, can take part in the test. In this case, the final result consists of the scores obtained on the test and scores on DKR.

6. Table of translation of rating points to grades:

Бали	Rating
100...95	excellent
94...85	Very good
84...75	good
74...65	satisfactory
64...60	Enough
Less 60	unsatisfactory
not credited	Not allowed

9. Additional information on the discipline (educational component)

List of questions to prepare for the semester control:

1. History of taxes.
2. What are direct taxes, give examples?
3. What are indirect taxes, give examples?
4. What are the basic principles of building a tax system you know?
5. The essence of tax policy. Types of tax policy.
6. Functions of taxes.
7. Describe the accounting of taxpayers.
8. State Register of Individuals.
9. Unified database of legal entities.
10. What belongs to the system of state tax service?
11. What is the subordination of the state tax service?
12. What tasks are performed by the state tax service?
13. What are the functions of the state tax service?
14. What are the functions of state tax inspections in districts, cities of non-district division, districts in cities?
15. Describe the income tax.
16. Tax accounting of fixed assets.
17. Income taxpayers.
18. Taxpayers who are exempt from income tax or are not subject to taxation.
19. Taxation of income tax on foreign currency transactions.
20. Describe the fee for the first registration of vehicles.
21. Describe the value added tax.
22. What is calculated at the zero rate of value added tax?
23. What is subject to excise tax?
24. What are the benefits of excise duty?
25. Describe the features of the payment of duties.
26. What types of customs regimes do you know?
27. What types of duties do you know?
28. What types of customs rates do you know?
29. Describe the state duty.
30. What is the object of personal income tax?
31. What are the benefits of personal income tax?

32. What income is not included in the total monthly taxable income when calculating personal income tax?
33. What is the tax rebate for personal income tax?
34. The procedure for taxation of transactions for the sale of movable and immovable property with personal income tax.
35. Mandatory fees accrued on wages.
36. Procedure for calculating and collecting SRS.
37. Fee for the use of water resources.
38. Payment for land.
39. Features of accrual and payment of environmental tax.
40. Rent for transportation of taffeta and oil products by main oil pipelines and transit transportation of natural gas and ammonia pipelines through the territory of Ukraine.
41. Fee for subsoil use.
42. Local taxes and fees.
43. Real estate tax other than land.
44. Fee for parking spaces for vehicles.
45. Fee for certain types of business activities.
46. Tourist tax.
47. Features of the simplified taxation system in Ukraine.
48. Fee for special use of water resources.
49. Specify the types of tax audits.
50. In-house tax audits.
51. Documentary tax audits.
52. Scheduled documentary tax audit.
53. Unscheduled documentary tax audit.
54. Transfer pricing.

Work program of the discipline (syllabus):

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