**Al-Farabi Kazakh National University**

**Higher School of Economics and Business**

**Department of Finance and Accounting**

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| **METHODOLOGICAL RECOMMENDATIONS AND PROGRAM FOR THE FINAL EXAM IN THE DISCIPLINE**    **CF 4305 « INTERNATIONAL TAXATION»** |
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| *(name of the discipline according to the curriculum)* |
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| *(curriculum code)* |
| **Master in 7M04117 “Accounting and auditing”** |
| *(code and name of the educational program in the framework of which the discipline is implemented)* |

Almaty 2022

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The program for the final exam in the discipline **"**INTERNATIONAL TAXATION**"** were reviewed and approved at a meeting of the department "Finance and Accounting"

Protocol № \_5\_\_ from "\_17\_" \_11\_\_\_ 2022

# Introduction

Based on the results of the training, in 15 weeks at the end, a final exam is held in the form of an **oral exam**. The process of passing an oral exam by a student involves the automatic creation of an examination card, to which the student must answer orally by the examination committee. During the oral examination, video recording is mandatory.

**The exam** - in the form of an oral exam on the ZOOM platform.

**The exam format** is synchronous.

**Tickets are generated automatically**

**Number of questions in tickets –** 3 (1 question - 30 points, 2 question - 35 points, 3 question - 35 points).

**The highest score** is 100.

**Duration in time** - preparation time– 5-10 minutes, for answering all ticket questions - 15-20 minutes.

**Exam schedule -** according to the schedule in the Univer system.

**Control of the exam.** The teacher or the examination committee

- makes a video recording of the exam,

- keeps a video recording of the exam for 3 months from the day of the end of the session.

***The examinee must show on a video camera:***

- an identity document (National ID or passport. It is FORBIDDEN to take an ID-card exam);

- the room in which he is located - there must be no strangers in the room, no additional sources of information.

Topics for which questions for the oral exam will be drawn up:

1. Theoretical Foundations Importance of international taxation
2. Essence and functions of international taxation
3. History and Principles of international taxation
4. Tax Treaty System
5. Residency and Source of Income
6. Taxation of Residents
7. Taxation of Nonresidents
8. Tax Treaty Issues Not Covered in Domestic Law
9. Offshore Finance
10. Tax havens
11. Anti­haven measures
12. The transfer price
13. The worldwide unitary taxation controversy
14. The internationalization of tax administration
15. Global business and international fiscal law

**During the exam, students must be able to:**

- to know the key drivers and metrics of international taxation;

- to identify key processes in international taxation;

- to have the skills to formulate a value proposition of international taxation;

- to master the Treaty System, Taxation of Residents and Nonresidents, Offshore Finance and Tax Heavens;

- to familiarize with Anti­haven measures, with the peculiarities of the functioning of the Kazakhstani transfer price and international fiscal law.

**Program questions of the exam in the discipline "Digital Finance"**

1. Give an explanation of the concept of value-added tax, by explaning of the object, subject, rates, and tax period.
2. Defining the classification of the tax, justify the economic essence of excise taxes.
3. Describe the stages of the tax system of the Republic of Kazakhstan, by the formation of development.
4. Disclose the special tax regime for small businesses in Kazakhstan, justifying by activity.
5. Give an explanation to the concept of corporate income tax by disclosing the its object, subject, rates and tax period.
6. Identify the similarities and differences between individual income tax and corporate income tax by demonstrating the process of calculating.
7. Clarify the concept of international tax planning in offshore business, by revealing their features.
8. Give an explanation of the adjustment of total annual income for corporate income tax, accompanied by an explanationof the reason
9. Categorize adjustment of total annual income for Individual Income Tax, accompanied by an explanation of the reason
10. Identify the main objectives of the export rent tax, justifying the implementation process.
11. Classify determination of VAT tax base by disclosing the specific type of relation.
12. Describe the concept of tax policy in Kazakhstan by explaining its goals.
13. Describe the process of calculating the amount of excise duty, disclosing by types .
14. Figure out who is not entitled to apply a special tax regime for small businesses, by explaining the special tax regime
15. Describe the procedure for calculating by reasoning the tax period for excise taxes
16. 6 Formulate the peculiarities of VAT refund, describing the peculiarities when exporting goods.
17. List the fixed assets that are not depreciated by explaining the essence.
18. What expenses are subject to within 3 percent of taxable income , justify your answers.
19. Disclose the taxes and other obligatory payments paid by subsoil users and explain the difference between them.
20. Determine how the motor vehicle tax is calculated, giving an explanation of the influencing factors.
21. Justify the specific conditions for the payment of VAT, arguing the process of importing goods from the EurasianEconomic Union.
22. Justify the tax explanation by interpreting tax functions.
23. Argue unpaid taxes, justifying on income of non-residents of the Republic of Kazakhstan.
24. Reveal the essence of taxation of imports of excisable goods, explaining the role in taxes.
25. Distinguish the tax systems of the Republic of Kazakhstan by comparing foreign countries.
26. Argue the exception in the special tax regime for small businesses, by explaining their essence
27. Interpret the calculation of the amount of advance payments for CIT, revealing the essence of CIT
28. Classify individual income tax deductions, by explaining their essence
29. Explain the procedure for final calculation and payment of the tax, through determi

**Recommended study literature for exam preparation:**

1. Message from the Head of State Kassym-Jomart Tokayev to the people of Kazakhstan dated September 1, 2021 "The unity of the people and systemic reforms are a solid basis for the country's prosperity"

**Internet sources:**

1. http://www.minfin.gov.kz/

2. https://egov.kz

3. https://digitalkz.kz

4. https://forbes.kz/

5. https://dfo.kz/

# 4 Evaluation policy

The exam is graded on a 100-point scale (from 1 to 100 points). The assessment of the final control (examination grade) is subject to calculation for any value of the grade obtained at the examination stages, i.e. the student is allowed to pass the next stage of the exam, regardless of the score received at the previous stage.