



**SYLLABUS  
TAX (Ukrainian)**

<b>Subject</b>	<b>Hours 42</b>
<p><b>1. Tax system</b></p> <p>1.1 Characteristics of the Ukrainian tax system</p> <ul style="list-style-type: none"> <li>• Tax laws</li> <li>• Tax service</li> <li>• Taxpayers; taxation objects; tax sources</li> <li>• Functions of taxes</li> <li>• Classification of taxes</li> <li>• Major principles of the tax system formation</li> </ul> <p>1.2 Rights and obligations of parties in tax legal relations</p> <ul style="list-style-type: none"> <li>• Ukrainian legislation on the procedures for settlement of taxpayers' obligations to the government's coffers and government special purpose funds</li> <li>✓ Competence of controlling agencies</li> <li>✓ Procedures for reconciling tax liabilities</li> <li>✓ Appeal of decisions made by controlling agencies</li> <li>• Procedures for filing tax returns by taxpayers</li> <li>• Tax due dates</li> <li>• Tax pledge</li> </ul> <p>1.3 Liability for violation of the tax laws</p> <ul style="list-style-type: none"> <li>• Financial penalties</li> <li>• Administrative liability</li> <li>• Criminal liability</li> </ul>	<b>4</b>
<p><b>2. Indirect taxes</b></p> <p>2.1 Value added tax (VAT)</p> <ul style="list-style-type: none"> <li>• VAT payers</li> <li>• VAT rates</li> <li>• VAT objects</li> <li>• VAT base</li> <li>• Tax note</li> <li>• Mechanism of calculating VAT to be paid to the government</li> <li>✓ Tax liability</li> <li>✓ Tax credit</li> <li>✓ VAT to be paid (refunded)</li> <li>• VAT benefits</li> <li>• Features of taxation of export transactions</li> </ul>	<b>6</b>



<ul style="list-style-type: none"> <li>• Features of taxation of goods and services import transactions</li> <li>• Rules for keeping tax accounting records</li> <li>• Procedures for completing the VAT return</li> </ul> <p>2.2 Excise taxes</p> <ul style="list-style-type: none"> <li>• Payers of excise taxes</li> <li>• Excise taxation objects</li> <li>• Tax rates</li> <li>• Procedures for calculating and paying excise taxes</li> </ul> <p>2.3 Customs fee</p> <ul style="list-style-type: none"> <li>• Calculating customs value of import</li> <li>• Mechanism of calculating and paying customs fee</li> </ul>	
<p><b>3. Corporate income tax</b></p> <p>3.1 Payers of this tax</p> <p>3.2 Taxation objects</p> <p>3.3 Calculating gross revenues</p> <p>3.4 Calculating gross costs</p> <ul style="list-style-type: none"> <li>• Direct costs</li> <li>• Double purpose costs</li> <li>• Accounting for increase (decrease) in book value of inventories</li> </ul> <p>3.5 Taxation of special transactions</p> <ul style="list-style-type: none"> <li>• Foreign currency transactions</li> <li>• Related party transactions</li> <li>• Dealing in securities</li> <li>• Joint activities</li> <li>• Dividends</li> <li>• Debentures and loan stock transactions</li> <li>• Long-term contracts</li> <li>• Taxation of nonprofits</li> <li>• Taxation of banks and insurance companies</li> <li>• Taxation of nonresidents</li> </ul> <p>3.6 Accounting for property, plant and equipment</p> <ul style="list-style-type: none"> <li>• Classification of property, plant and equipment</li> <li>• Book value of property, plant and equipment</li> <li>• Rates and procedures for calculating depreciation</li> <li>• Accounting for repairs and upgrading of property, plant and equipment</li> </ul> <p>3.7 Bad debts</p> <p>3.8 Tax accounting rules</p>	8
<p><b>4. Personal income tax</b></p> <p>4.1 Principles of taxation of natural persons</p> <ul style="list-style-type: none"> <li>• Taxable income</li> <li>• Revenues not included in the taxable income</li> <li>• Determining the taxation object when accruing income in a non-cash form</li> <li>• Tax rates for each type of revenue</li> </ul> <p>4.2 Taxation of individual types of revenue</p>	8

<ul style="list-style-type: none"> <li>• Salary</li> <li>• Revenue from leasing property</li> <li>• Interest income</li> <li>• Dividends</li> <li>• Royalties</li> <li>• Taxation of winnings and prizes</li> <li>• Investment profit</li> <li>• Charity assistance</li> <li>• Revenues from long-term life insurance and nongovernmental pension insurance contracts</li> <li>• Mortgage interest</li> <li>• Taxation of foreign revenues</li> <li>• Taxation of revenues received by nonresidents</li> <li>• Money received for business travel and to included in the expense report</li> <li>• Revenue from selling movable and immovable property</li> <li>• Inheritance and gifts</li> </ul> <p>4.3 Social benefits</p> <p>4.4 Tax credit</p> <p>4.5 Tax agents</p> <p>4.6 Taxation of private entrepreneurs' income</p> <p>4.7 Accruing, withholding and paying the tax to the government</p> <p>4.8 Filing reports</p>	
<p><b>5. Simplified tax system</b></p> <p>5.1 Single tax</p> <p>5.2 Fixed tax</p> <p>5.3 Craft tax</p> <p>5.4 Fixed agriculture tax</p>	<b>6</b>
<p><b>6. Tax planning at an enterprise</b></p> <p>6.1 The concept of tax planning</p> <p>6.2 Forms and methods of tax planning</p>	<b>2</b>
<p><b>7. Local taxes and fees; other tax payments</b></p> <p>7.1 Local taxes (rates)</p> <ul style="list-style-type: none"> <li>• Communal tax</li> <li>• Advertising tax</li> </ul> <p>7.2 Local fees</p> <p>7.3 State fees</p> <p>7.4 Payment for trade patent to some business activities</p> <p>7.5 Payment for land</p> <p>7.6 Vehicle owner's tax</p> <p>7.7 Payment for resources</p> <ul style="list-style-type: none"> <li>• Payment for the use of radio frequency resource</li> <li>• Payment for the use of natural resources</li> <li>• Payment for prospecting work done at the government's expense</li> <li>• Payment for environmental pollution</li> </ul>	<b>4</b>

<p>7.8 Single charge collected at the point of crossing the national border</p> <p>7.9 Charge for the development of wine-growing, gardening, hop-growing</p> <p>7.10 Payment to the personal deposits assurance fund</p>	
<p><b>8. Contributions to the government special purpose funds</b></p> <p>8.1 Contribution for mandatory government pension insurance</p> <p>8.2 Contribution for mandatory government social insurance against unemployment</p> <p>8.3 Contribution for mandatory government social insurance against temporary disability</p> <p>8.4 Contribution for mandatory government social insurance against work accident</p>	<p><b>4</b></p>