

The Tax System

Credit Value: 4 credits¹

Lecturer: Yemelyanov Igor Alekseevich

A. Course outline

The course “The Tax System” aims at the formation of the following skills and knowledge:

- knowledge of the specifics of the tax system of Russian Federation;
- knowledge of the rights and obligations of taxpayers;
- ability to analyze and process the data collected to identify the responsibilities of different types of companies in order to avoid tax violations;
- knowledge of the special tax regimes.

B. Textbooks

The Tax Code of the Russian Federation

C. Assessment details

The final grade consists of:

Types of assessment tools	Score
Work during the semester – 10 points	10
Independent work – 110 points	110
Final test	80

Grade	Minimum score	Maximum score
<i>Passed</i>	80	200
<i>Failed</i>	0	79

Typical tasks and other materials necessary to assess the learning outcomes:

— *Student's independent work includes*

- 1) Tests and tasks on the 1st part of the Tax Code of the Russian Federation" (maximum – 20 points)
- 2) Assessment for completing task 2 "VAT tests and tasks" (maximum – 25 points)
- 3) Points for completing task 3 "Income tax tests and tasks" (maximum – 25 points)
- 4) Points for completing task 4 "Tests and tasks on insurance premiums and personal income tax" (maximum – 20 points)
- 5) Points for completing task 5 "Special tax regimes" (maximum – 20 points)

D. Course outline

Topic 1. Taxation as an instrument of state regulation of the economy in the context of market relations
Topic 2. General characteristics of the tax system of the Russian Federation
Topic 3. The system of taxes and fees in the Russian Federation
Topic 4. Taxpayers, fee payers and tax agents. Their rights and obligations

¹ 1 credit point is equal to 36 hours of total workload including in-class activities, self-study and exam writing

Topic 5. Tax authorities. Rights, duties and responsibilities of tax authorities and their officials
Topic 6. Characteristics of taxable objects. The conceptual framework used in the Tax Code
Topic 7. Tax reporting and tax control. Fulfillment by the taxpayer of the obligation to pay taxes and fees. Tax violations and responsibility for their violation
Topic 8. Excise taxes
Topic 9. Value added tax (VAT)
Topic 10. Corporate income tax
Topic 11. Insurance contributions to social extra-budgetary funds and personal income tax (personal income tax)
Topic 12. Special tax regimes
Final test