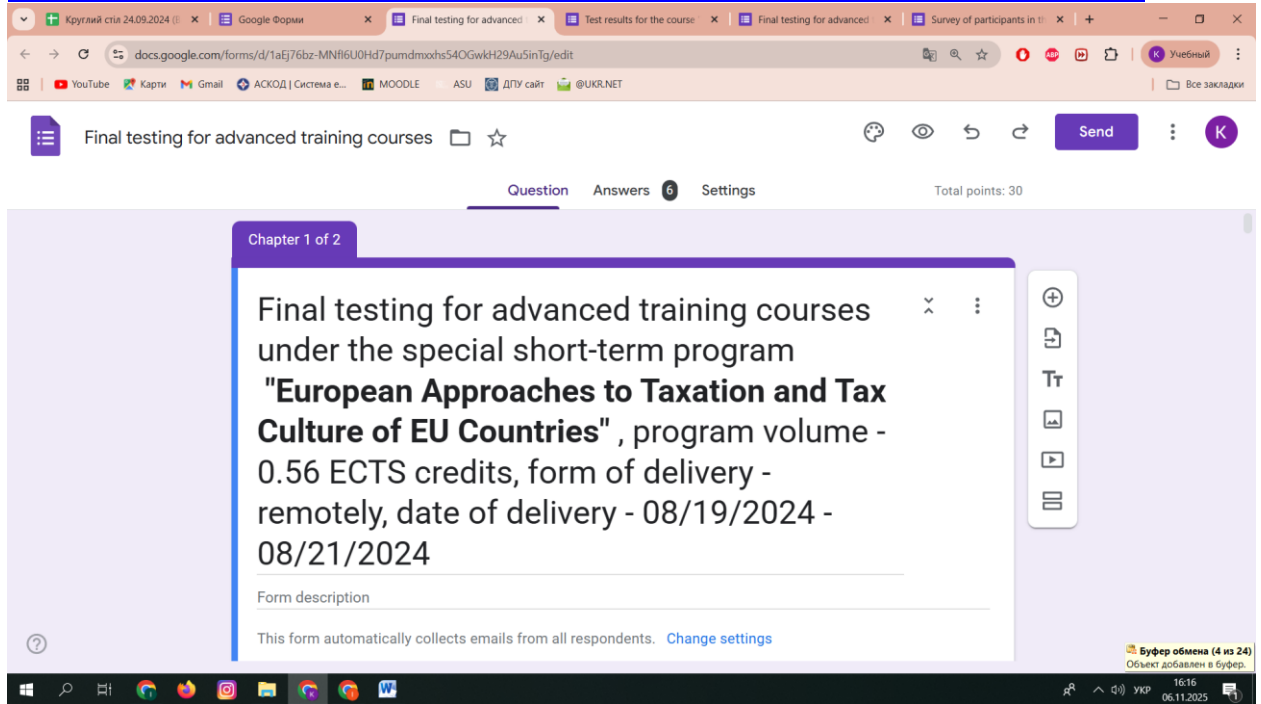
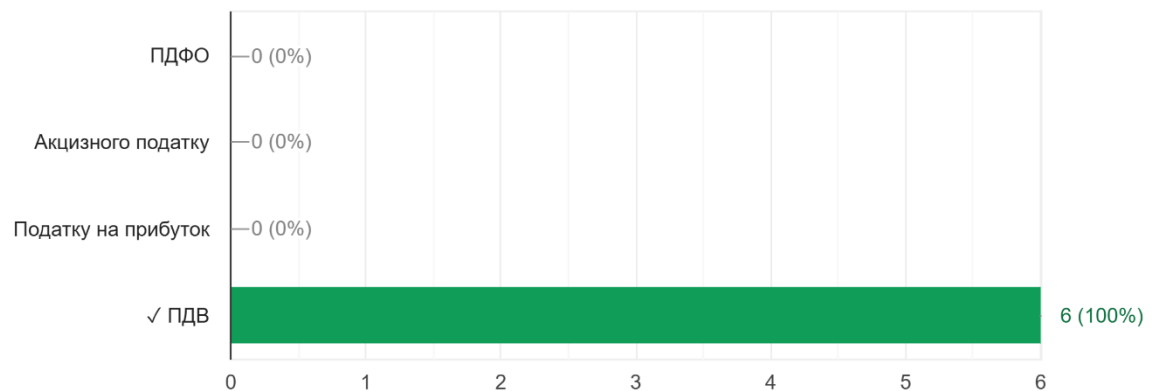


<https://docs.google.com/forms/d/1aEi76bz-MNfI6U0Hd7pumdmxxhs54OGwkH29Au5inTg/edit>



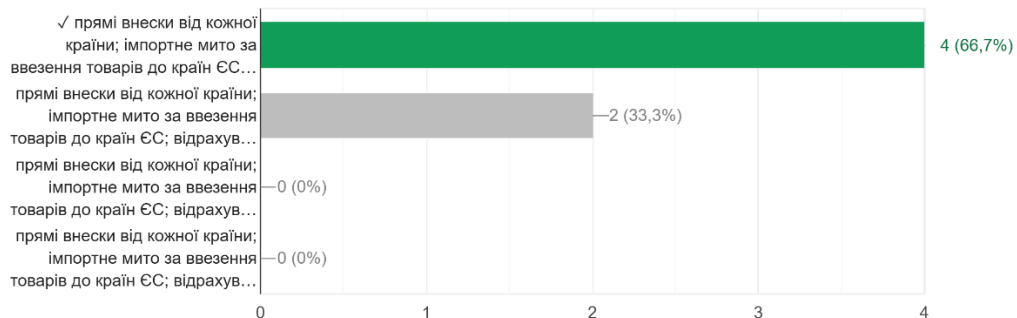
1. The presence of which tax in a state's tax system is a mandatory condition for its accession to the EU?

6 правильних відповідей із 6



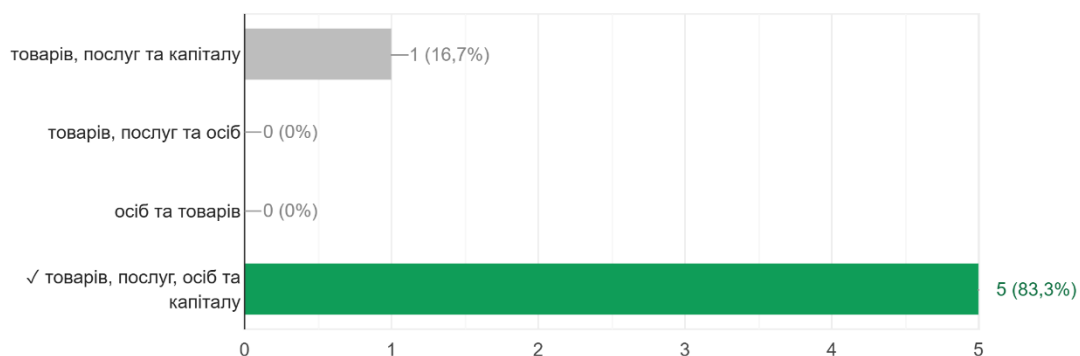
2. The formation of the EU's "own resources" involves:

4 правильних відповідей із 6



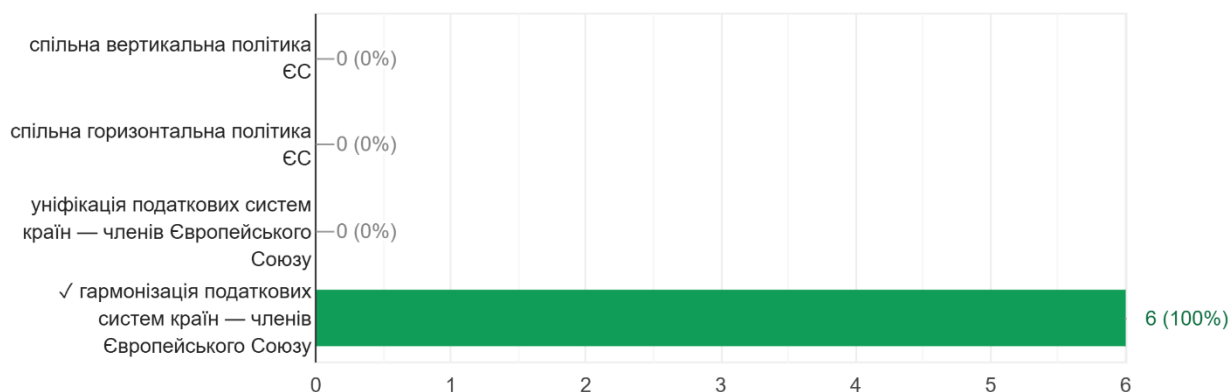
3. The basis of EU tax policy is to ensure the functioning of the single EU internal market, which provides for a territory without internal borders in which the free movement of:

5 правильних відповідей із 6



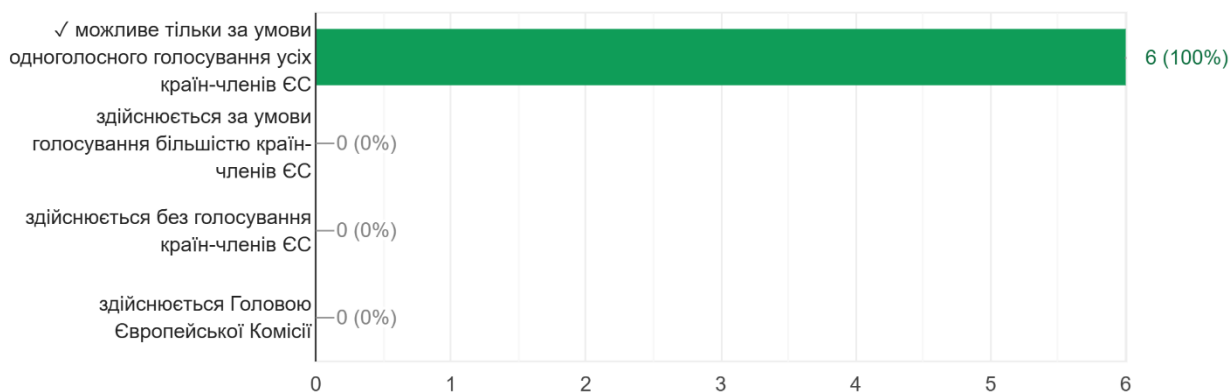
4. Developing and implementing a common strategy in the field of tax relations, which involves coordinating tax policy, harmonizing the structure of ...in types of taxes in the participating countries, is

6 правильних відповідей із 6



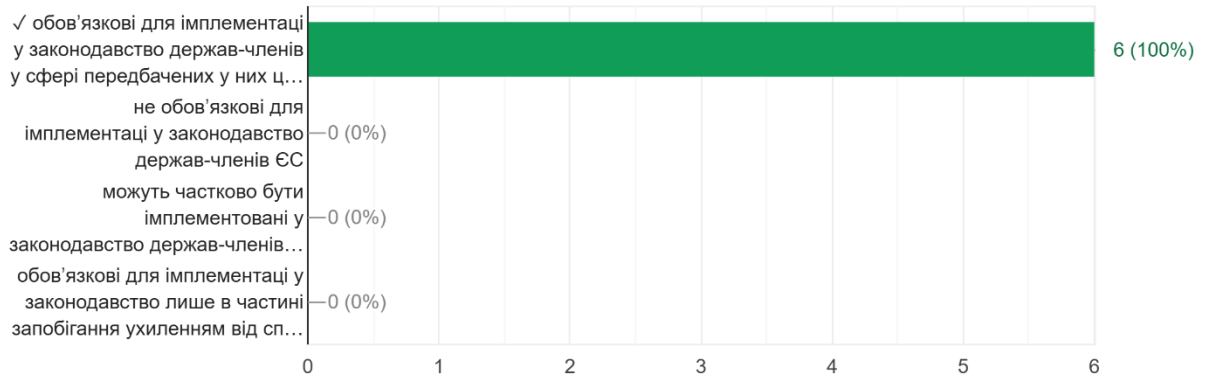
5. Harmonization of tax legislation of Member States is carried out mainly in the form of EU Council Directives, the adoption of which:

6 правильних відповідей із 6



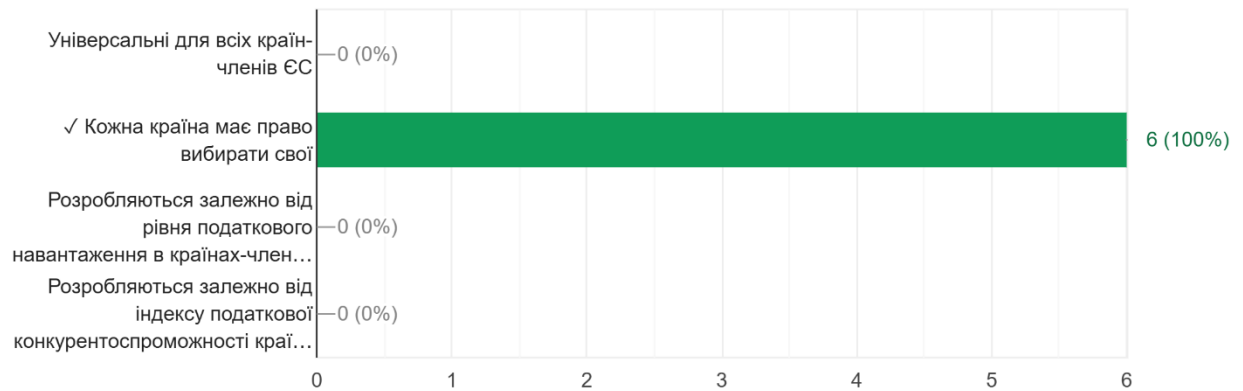
6. EU directives in the field of tax harmonization:

6 правильних відповідей із 6



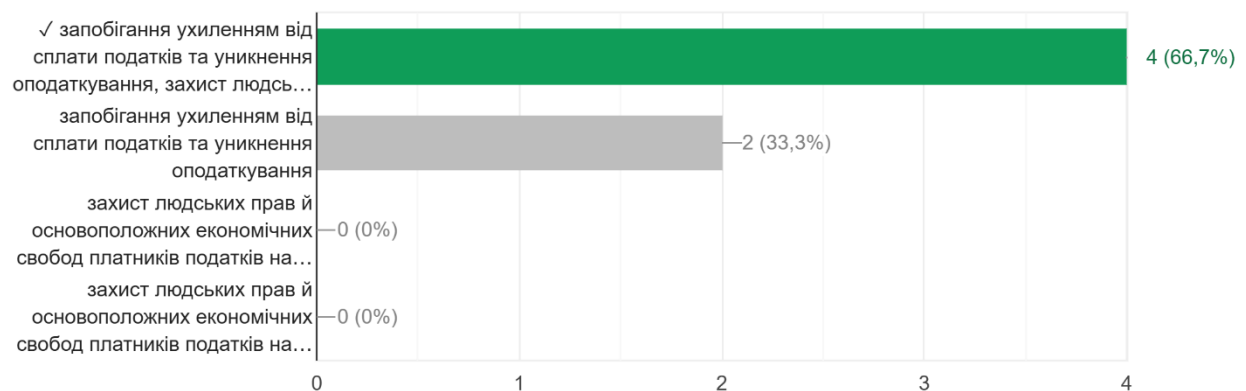
7. Forms and methods of implementing directives in the field of tax harmonization into the legislation of EU member states:

6 правильних відповідей із 6



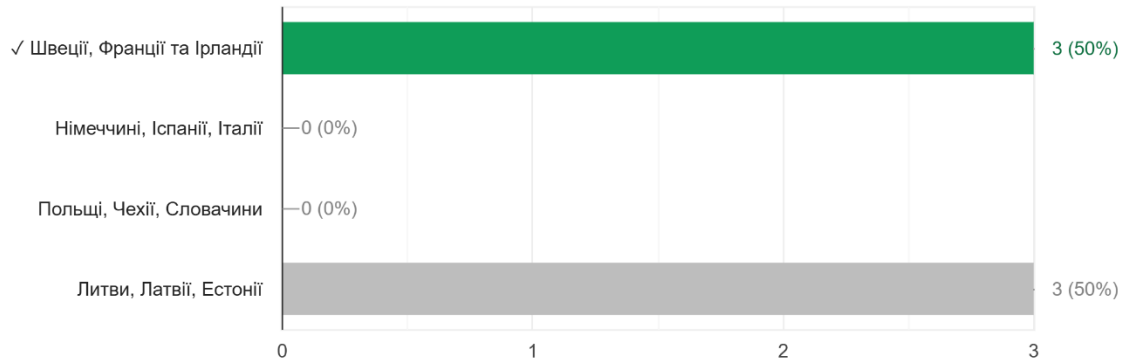
8. The fundamental universal objectives of all Directives in the field of harmonization of direct taxation of EU Member States are:

4 правильних відповідей із 6



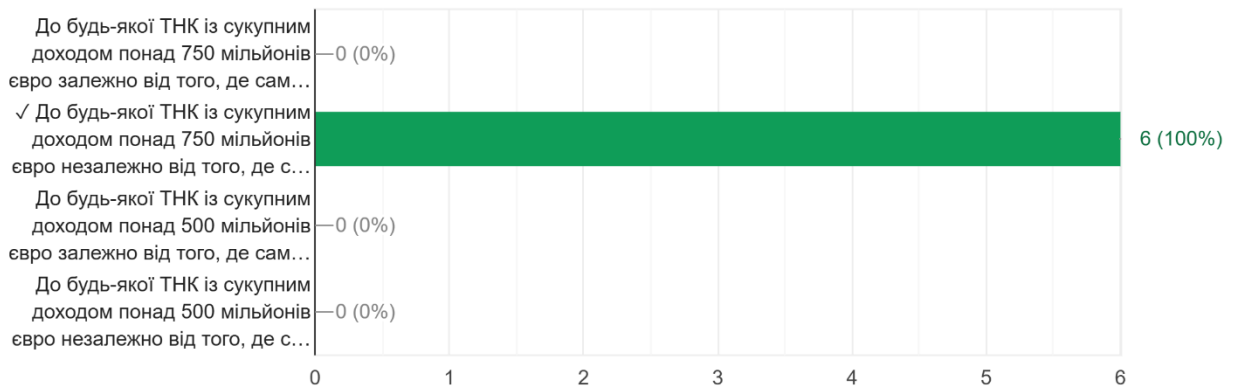
9. Among EU countries, the direct taxation system is the most favorable for taxpayers:

3 правильних відповідей із 6



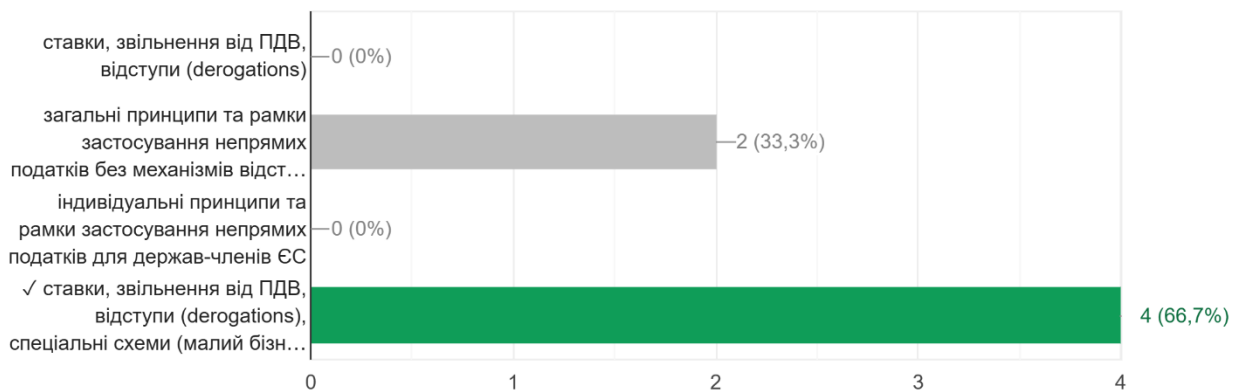
10. Council Directive (EU) 2022/2523 on ensuring a global minimum level of taxation for multinational enterprise groups (the "global minimum tax" regime) provides for its application:

6 правильних відповідей із 6



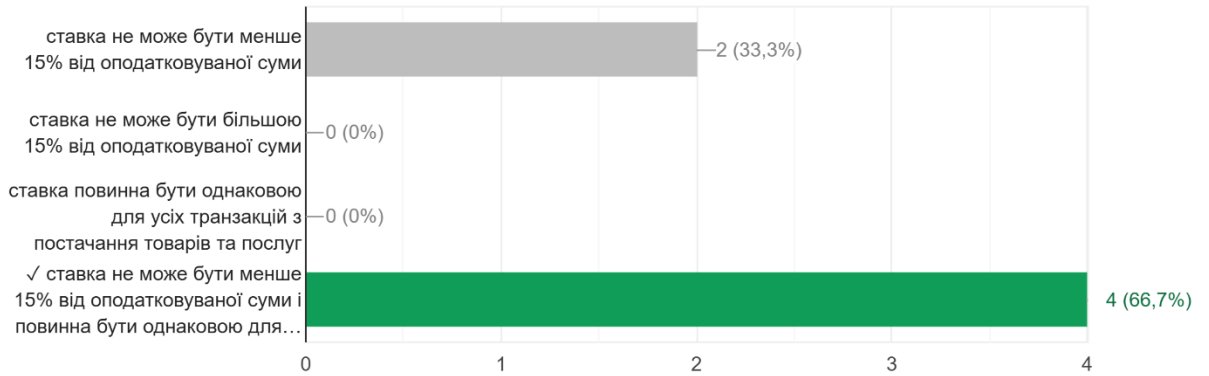
11. European Directive 2006/112/EC on the common system of VAT establishes:

4 правильних відповідей із 6



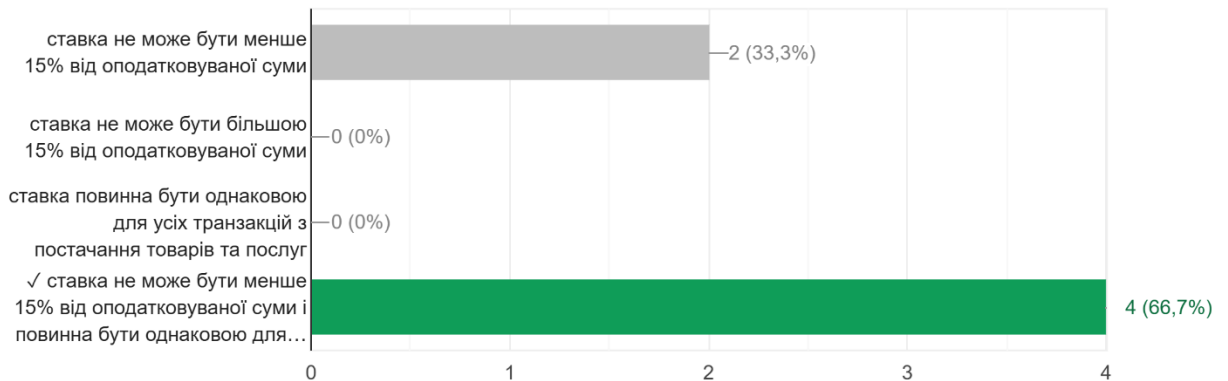
12. EU Member States are obliged to apply the standard VAT rate, but may determine its amount themselves, subject to the following conditions:

4 правильних відповідей із 6



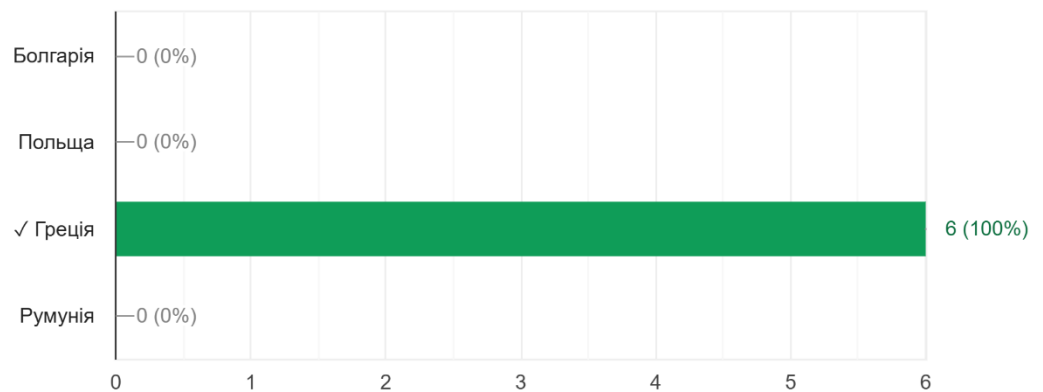
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4 правильних відповідей із 6



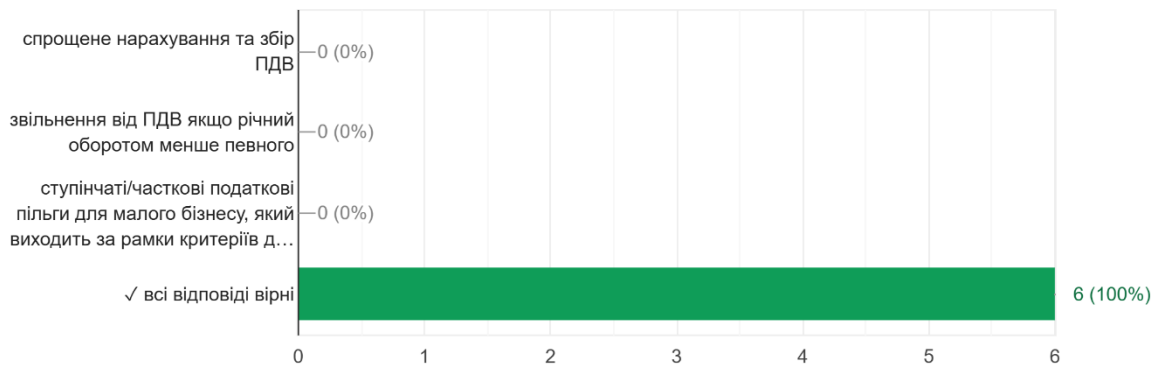
13. Temporary derogations from the general rules for a transitional period, in order to gradually bring national tax legislation into line with the requirements of the VAT Directive, were granted to:

6 правильних відповідей із 6



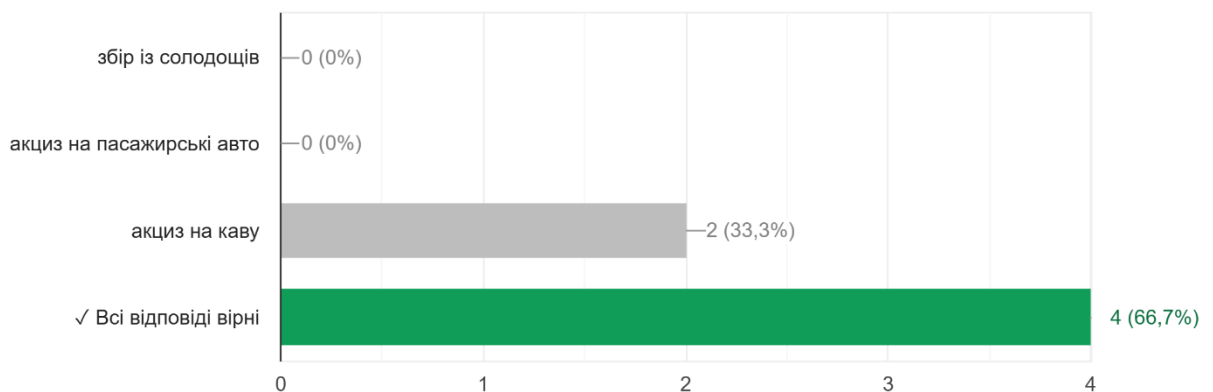
14. The EU VAT Directives allow for special schemes for small businesses:

6 правильних відповідей із 6



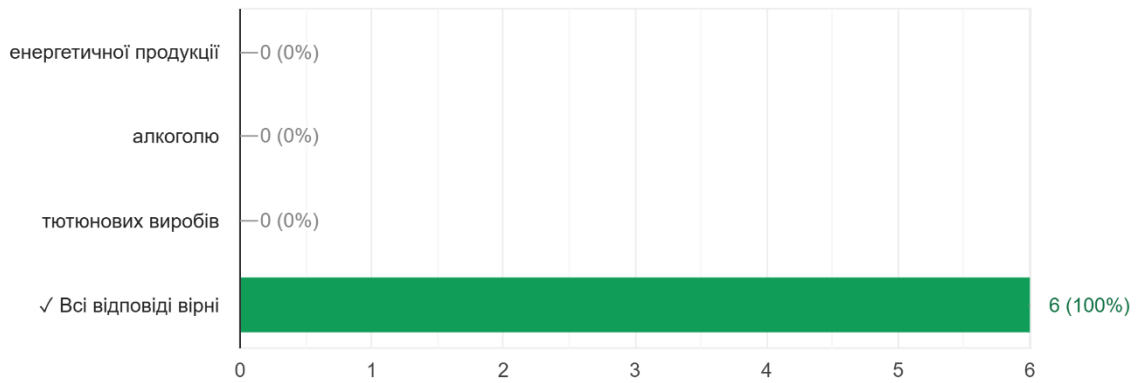
16. EU Member States may introduce non-harmonized excise duties for the following categories of goods:

4 правильних відповідей із 6



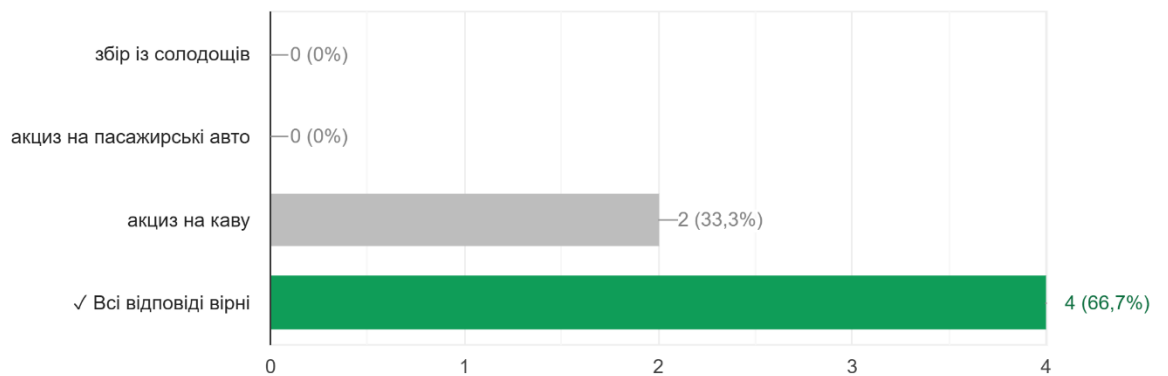
15. The EU has a harmonized system of excise duties for:

6 правильних відповідей із 6



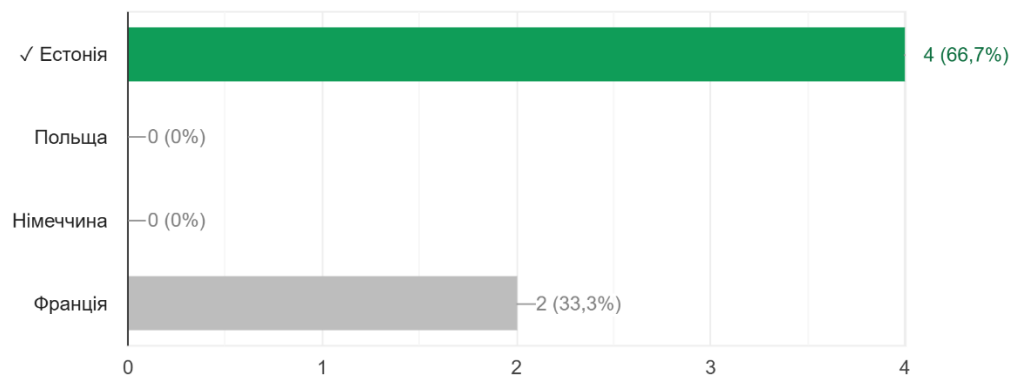
16. EU Member States may introduce non-harmonized excise duties for the following categories of goods:

4 правильних відповідей із 6



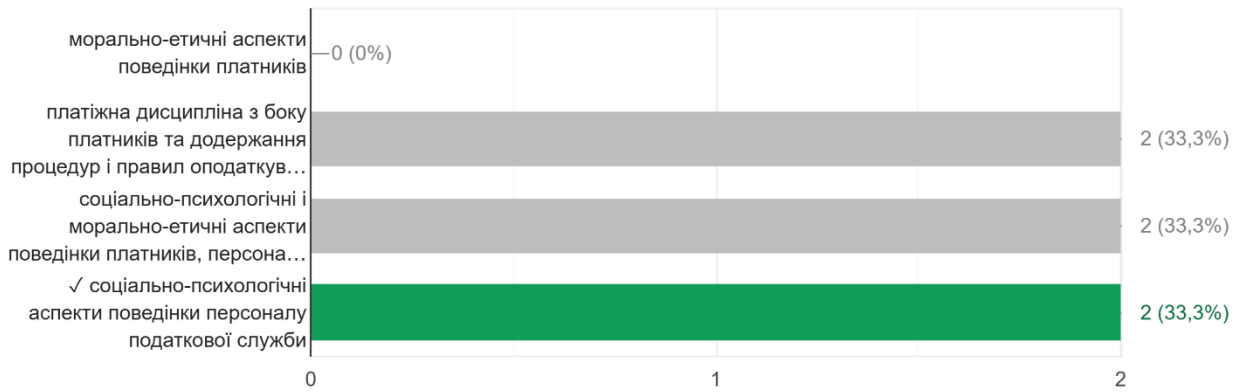
17. According to the estimates of the Organization for Economic Cooperation and Development (OECD) and the corresponding International Tax Competitiveness Index for 2021, the best tax code has:

4 правильних відповідей із 6



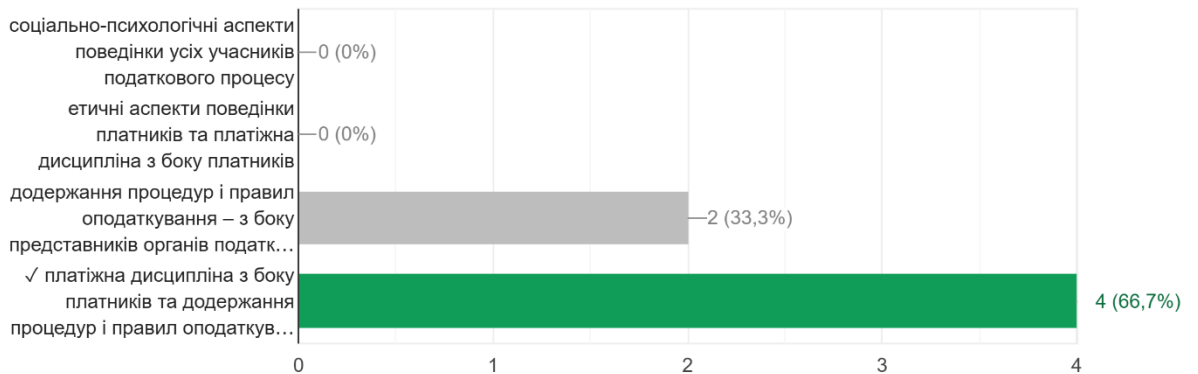
18. The value (moral and ethical) level of tax culture is

2 правильних відповідей із 6



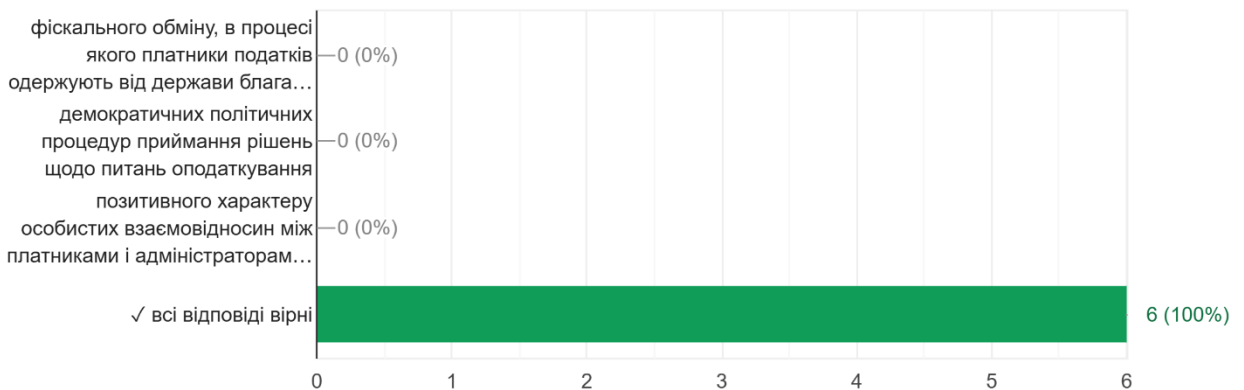
19. The applied (functional) level of tax culture is:

4 правильних відповідей із 6



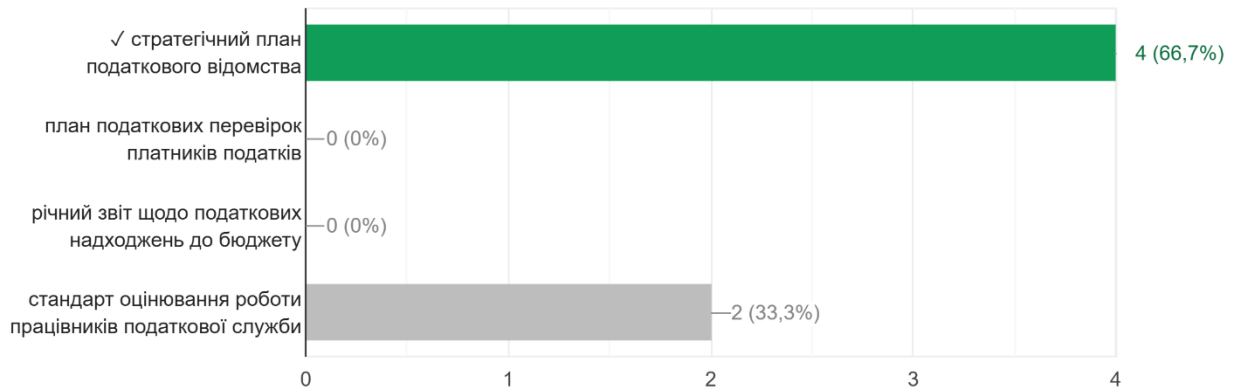
20. Tax morality and culture, based on a psychological agreement between partners, are derived from:

6 правильних відповідей із 6



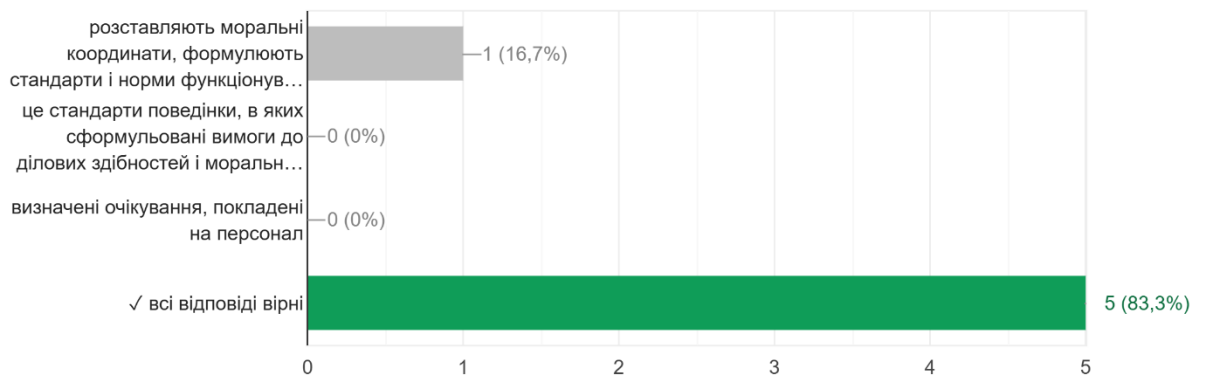
21. An important disciplinary element of tax culture in EU countries is:

4 правильних відповідей із 6



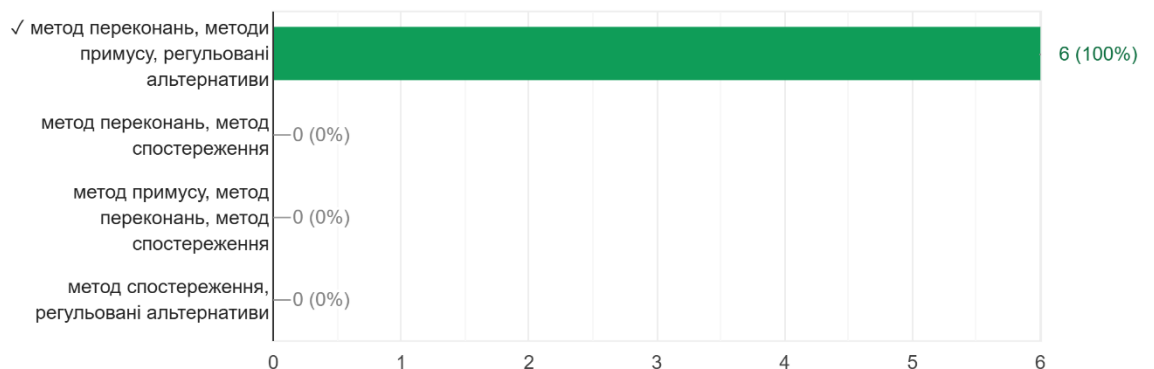
22. EU countries have "Codes of Ethics":

5 правильних відповідей із 6

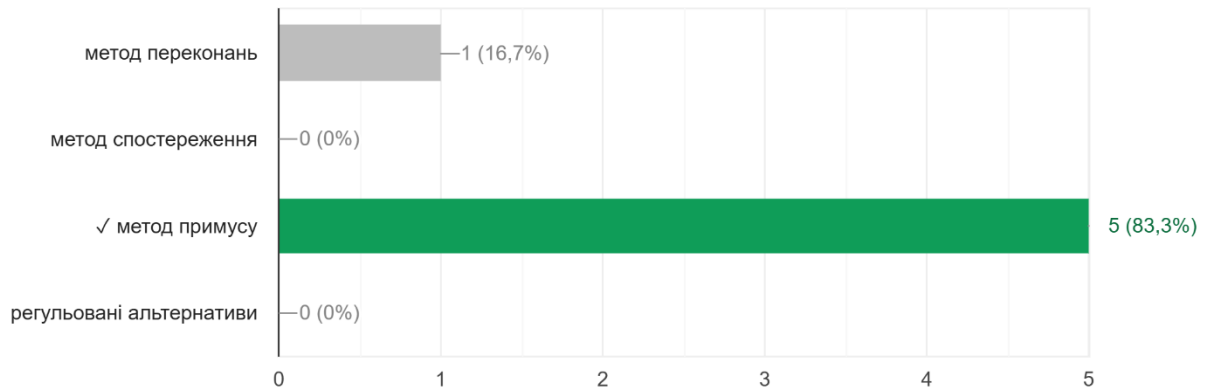


23. In EU countries, to ensure a high level of tax compliance and tax discipline, the following are used:

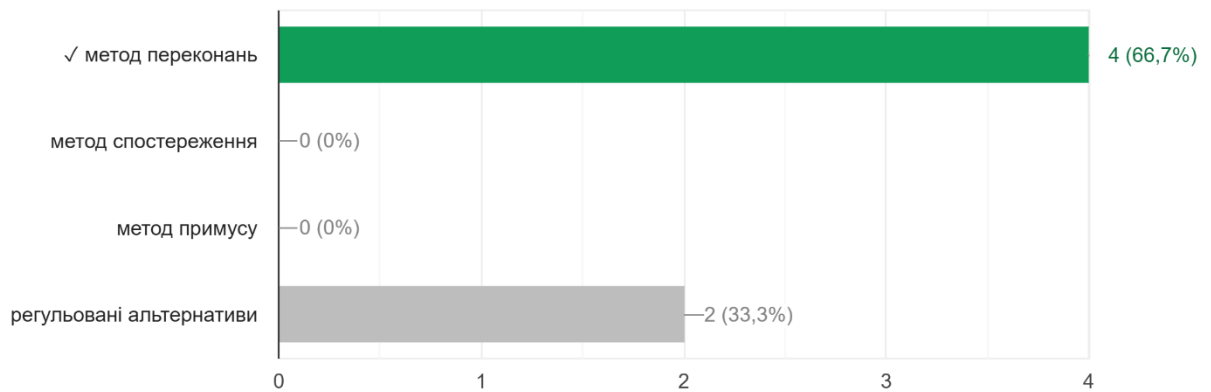
6 правильних відповідей із 6



24. The tax authorities are focusing more on control measures and imposing high fines, which is
5 правильних відповідей із 6

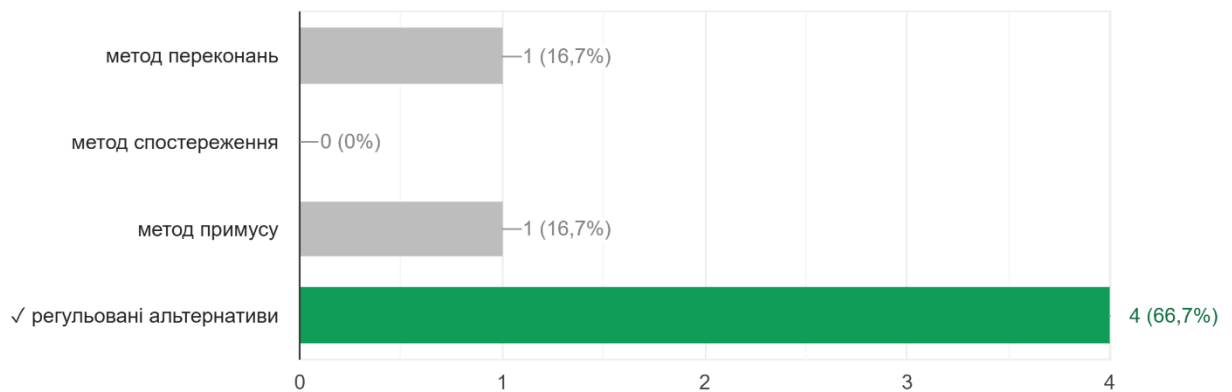


25. The tax service prefers to establish partnerships with taxpayers, treats them with more respect
and less control, this is
4 правильних відповідей із 6



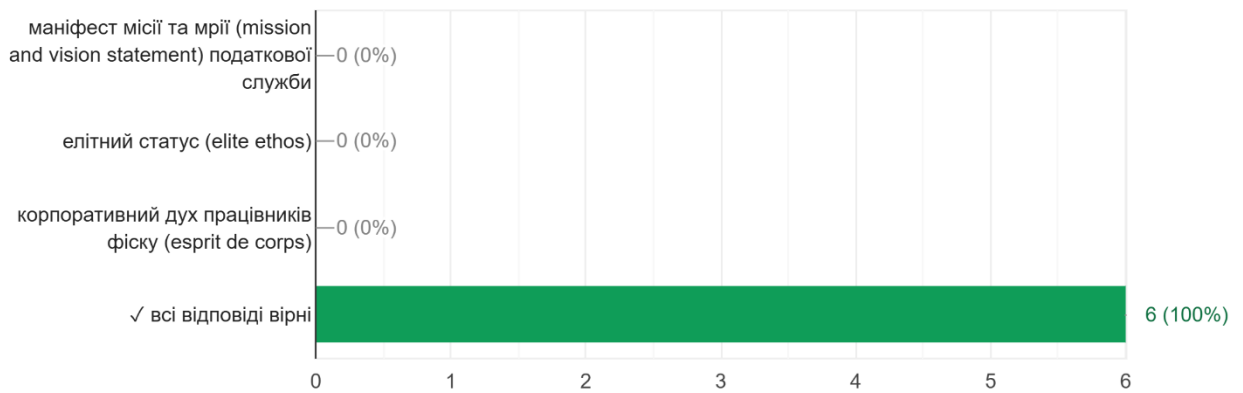
26. Friendly relations with taxpayers are a priority, but coercive measures are also applied to taxpayers who violate current legislation - this is

4 правильних відповідей із 6



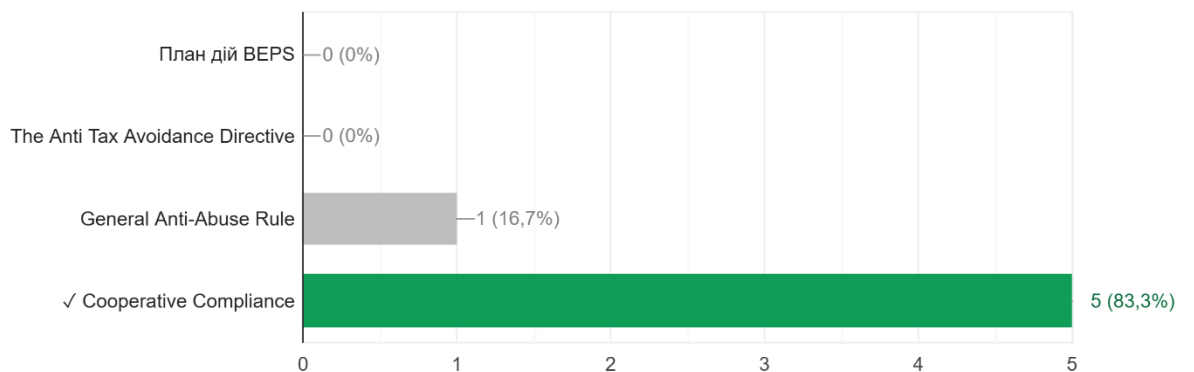
27. Institutional prerequisites that can hinder potential corrupt officials in the tax service:

6 правильних відповідей із 6



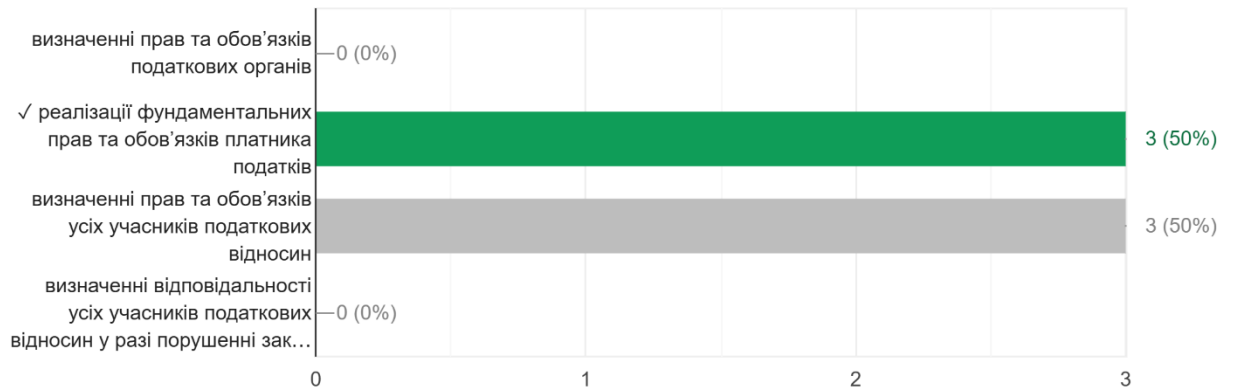
28. To improve relations between the state and taxpayers, a new method of state regulation of taxation was introduced in EU countries:

5 правильних відповідей із 6



29. The Cooperative Compliance method is based on:

3 правильних відповідей із 6



30. Pre-populated tax returns in EU countries are:

4 правильних відповідей із 6

