

Article V of the new draft law

The fifth article of the new draft law, which deals with ending tax disputes for book files until 2019 (wherever the degree of dispute) came with a tax incentive that is exemption from delay fees, additional tax and any penalties contained in the law, such as Article 87 bis, through a request submitted to the mission under which the dispute is settled and paid within that period of time specified by the article (three months from the date of submitting the request to end the dispute). Here some questions arise.

1/ What is meant by the concept of book files?

Is it a general journal and inventory only, or does it include accounts and electronic programs if the file was submitted on the form for files that maintain accounts, form 105 and form 106

2 / There are files that are wasted commercially while they have notebooks that express the added value, so what is their classification in this case?

3/ The setting of a time limit for ending the dispute from ((the date of submission of the application)) of a period of three months and not from the date of ending the dispute for payment may cause a lower quality to end those disputes and does not achieve the full goal of that article, and the first was to respond to the proposal made by one of the respected members that the time period is from the agreement and not from the date of submission of the application, which is a very logical proposal that corresponds to reason and logic, but unfortunately the Council did not respond based on the comment of His Excellency Minister on this proposal.

4/ We come to the formation of the committee that considers this request and the specifications of its formation, which is the important element in this matter and 100% of the game cards in its hands, which is entrusted with the success of this article or not, if the committee is aware and aware and high understanding and flexibility at the same time, success will be crowned for this article, and this will not come unless that committee is safe from the regulatory authorities that make the hands tremble in front of it, and that committee must understand well It was formed to resolve disputes and end a final stage of the dispute, so it must have flexibility, decision-making and boldness.. We have good positive experiences in many dispute resolution committees for Law 79 and its amendments because many of them were selected from the people of competence and integrity known for them.

Everyone, of course, knows that we are at a negotiating table that will not leave everyone and will not get everyone.

5/ The committee should not bear in mind that there is a part from which the financier or taxpayer will be exempted, whether tax or financial part, and begin to discuss the file with the financier or taxpayer from this point of view to pressure him or to indicate his kindness in order to grant him fewer rights in return, if this concept is in the committees that will be formed, there will be no benefit from that article and it will be considered semi-disabled,

And I say this because we saw it in some previous laws of transgression with the missions and in one of the discussions I was told (you want any more!! You benefit from the law of transgression and you are supposed to agree to this)

This logic and concept will be completely based on the idea of that material.

As for the part of the incentives for these committees, this is an internal matter that we leave to the owners of the solution and the contract, although we hope that this will be fair and satisfactory to these committees.

Here we move to another part, which is (penultimate), which is to record those principles and recommendations that these committees will reach and distribute to the missions to adhere to their application and those who apply them are not held accountable by guidance and control ... It is true that we are heading to the 20 million package in its details, which will reduce disputes and differences, but some may not be able to abide by the terms of that package, which achieves transparency from an invoice and an electronic receipt and remains on the strength of Law 91 of 2005 and then has a platform and a guide on which accounting processes and end the dispute are going.

6/ The last part that I refer to here and that many colleagues are asking about is: Why were the estimated files deprived of this feature? Isn't this a distinction between files!?

Or is it due to the texts of ending other disputes, which were included in Law 30 and some other texts contained in the reform packages and included in the initiatives of the Ministry of Finance in the form of legal projects?

Also, there is another thing that we must refer to here, which is the settlement of the amounts deducted under the account, which sometimes require a number of months to be settled, so does it correspond to the three-month period during which the dispute must be ended and tax dues paid?!

God is the guardian of success and payment

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