

Flashes on the tax reform package

There are some observations or flashes that must be taken into account when issuing these reform packages (the first - in the words of the Deputy Minister of Finance A. Sherif Kilani) Especially as we see enthusiasm, activity and statements coming out of the Ministry of Finance in order to reform the tax system and structure the system again, and as a tax community we must contribute to this reform and support it by raising the problems of reality and daily transactions, although thanks, admiration and encouragement for putting forward these reforms in their first package is our duty towards initiating reform, but we present it in a different way ... In our way, away from the noise of the words of praise launched by some because we do not see in these words only a kind of courtesy towards the decision-makers, which will not benefit the required reform process, but may lead to harm more than benefit, so our thanks and support for those efforts must be in a different methodology if we want real reform, the intentions are good. Yes.. We know that they are real, but the application is more important than hopes and ambitions, so we ask some questions to be lamps that light the way and guide the decision-maker, namely:

Has the tax community been discussed about your proposals (professional associations, chambers of commerce, chambers of industry, tax accountants, small tax officers)??

Have you held public meetings or public conferences in which you invited the accountants to discuss with them about these reforms and presented them to know their opinion on the application??

Have you found a way to disengage between the value-added law and the law 91 of 2005 in terms of the independence of each container from the other and not using one of them as a guide to hold the file accountable or turn it into a case of evasion??

Why insist that the description of the crime in the value added be a felony and not a misdemeanor?

Will the imprisonment of the taxpayer or financier add to the economy?? Or that imposing an existing fine for the back will encourage others to invest?

Have you seen the subjectivity of the investor and small traders in terms of his culture and knowledge of the provisions of tax penalties in order to increase the penalty for him??

Have you put strict controls on the applications of Article 90 of Law 91, where their application has become exhausted like the Indian sword??

Have you considered a solution to the problem of penalties of Law 206 of 2020?

Have you put a solution to the injustice of Article 110 in light of the inability of financiers to pay the principal tax or even bear it to pay it.. Will the percentage still be linked to the credit and discount rate issued by the Central Bank??

Will it still be calculated from the date of the declaration for the tax inspection team?

Have you set controls for the problem of estimating the value of real estate transactions that are applicable as the subject of prices that you have in the interest is not suitable for application of the subjectivity of real estate disposition between a high or low role tribal and eastern or that the financier was forced to sell for his own circumstances (regardless of what those circumstances are)?

Have you put in place new controls to reduce the seizure of banks, which has become a common feature of the IRS?

Have you solved the problem of article 87 bis?

Have you prepared the tax officer well??

Have you solved the problem of applying Article 30 of Law 30 in terms of transferring the credit balance and deducting the paid from the source or with the declaration?? Have you finished devising a way to convince the examiner that it is not a requirement that the Article III tax be equal to the deducted from the source or that the turnover must be raised until it devours the source???

Have you convinced some tax officers that there is no need to sign a declaration of assignment of the balance that will be carried over as a result of the application of M. Third of Law 30 or pledge not to submit a request for a refund of this balance??

Have you convinced the bailiff that the financier is not an evader and that not all his books and documents are in doubt and he must provide proof to the contrary?

Have you convinced the bailiff that some of the exemptions were wanted by the legislator for the financier and that you have to strive for any reason to remove him from the circle of exemption and put him in the circle of submission.

Have evasion procedures been controlled as they should be in accordance with the correct law when applied?? Have you convinced the missions that there is no link between the request for the data document and the examination or payment of part under the account??

Did you stress the need to be accurate to those who conduct the collection process and exert the required care so that the rights of (taxpayers) are not lost in the midst of the entrance tax??

Have you issued your orders to close all fake files on the tax system??

Have you issued your comments on the need for proper treatment of the financier and taxpayer, and the speed of the settlement procedure and the issuance of forms to financiers and taxpayers?

Have you created a belief in Mr. Commissioner that you are not in a challenge or conflict with the financier or his agent when a technical dispute occurs between you??

Have you issued your firm and decisive instructions to the specialized committees to implement the partial agreement in the committees and refer the rest of the dispute to the appeal committees?

Have you convinced the specialized committees that there is no known selection of important points to discuss with you, so that all the points objected to in Form 19, Form 15, or similar forms will not be discussed?

Have instructions been issued not to exaggerate the estimate, especially if the file is discretionary??

Has it changed you the prevailing thought that the subject of the general journal and inventory is the basis for examination with the presence of programs or even Excel sheets for analysis and clarification and that this journal and inventory is invoked by the merchant in front of others when there is a judicial dispute and not to be invoked to waste books?

Have you convinced the missions that there is nothing known as an error rate in the sample, so it is circulated to the entire item, especially in earning work??

Have you issued a clarification regarding how to apply the article of fines in cases of evasion because there is a difference in interpretation between accountants and control departments??

Have you found a way to lift the injustice against professionals in the event of the application of the discretionary system by amending the 10% rate that depends on costs and expenses and subjecting 90% of its revenue to tax...?? And how will you solve the files that are under examination now under this law or that have been examined and have not paid

Will the VAT registration limit be raised?

I suffice with this and say that you must sit with the applied accountants and tax officers so that we stand on the truth and move away from all completely, and it is not possible to be more creative than it was.

This is a small part of the problems of small files, but large files have other talk or other people talk about them.

God is the Grantor of success

By Onsi Kamal El-Din

