

Article 57 of Law 206

A colleague called me yesterday and the conversation touched on Article 56 and Article 57 of Law 206: of 2020, which are the two articles on the initial appeal for the commercial element and what is contained in Form 19, where the article stipulated for the validity of the appeal to identify the contested elements and then mention the reasons for the appeal on those items, and it is understood here that the contested items are the ones that will be considered only and not others, and decisions have been issued by the appeal committees that comply with those determinants that were mentioned in the article and came to pay attention to what was not mentioned It has to appeal from its origin, and it was the subject of discussion with the interest (I think) for the appeals that were submitted at the beginning of the application of the law and some were not aware of the amendment contained in the Code of Procedure, as for the appeal to gain work, it was not required that all the elements of examination and assessment contained in the form or the examination note, and therefore it must be alerted here to this matter that it is not a condition in the validity of the appeal on the model of gaining work to be on The face of detail, as is the case in the appeal on the form ١٩ And then accepts the appeal on the model of gaining work as contained in the mission and is not required by the conditions in Article ٥٦, and in general if you ask me for an opinion in this regard I tell you it will not hurt you to mention the aspects of your objection and its reasons in the appeal against the gain of work and that as a matter of precaution and prudence .. So that the points of view of the appeal (in any degree of research and consideration) a memorandum of appeal full-fledged pillars, you may not receive a notification to determine the date of consideration of the appeal in the internal committee or the appeal committee, so it has the subject in full and often or sometimes does not reach the financier determine this date and instead of entering into the spiral of lack of knowledge or escalation of the matter to higher authorities to consider the appeal.

In general, I conclude by stressing that the appeal against the gain of employment does not require the conditions contained in Article 56 of the Procedural Law .

May Allah grant success, and we ask Him to be correct and correct to say .

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The tax expert and UN adviser to North Africa comments on the article by saying:

Okay, by God, and also the significance is that the payroll tax (the correct name) there is no detailed appeal because the items are specific and clear and do not need diligence or interpretation, as it is assumed that the tax is on a clear and specific basis from both parties, the interest and the financier, who is the employee (or the employer)

But I am not with the point that is raised that the appeal that does not include the aspects in dispute is not considered, even if they are raised in the law, although we do not ignore this in the

practical application of the law and in the interest of the client (financier) and that from my point of view, which bears the right and bears the error and bears disagreement with colleagues and distinguished professors

1 The phrase did not appear in the form of the appeal, which does not include all the points of disagreement, but was mentioned in the phrase aspects of disagreement

2 Points of disagreement All points raised in the examination report, including the legal articles applied by the Authority

3 The aspects of disagreement are always in the elements of income and costs, including expenses from the point of view of the parties to the dispute

4 When we start writing memoranda of appeal or in the language of the newspaper law, we say the appeal in form and substance, as detailed as follows, after which we list the points of disagreement in detail without ignoring any element

5 Adhering to the point that the item was not raised in the appeal newspaper why was it taken from the negative side that there is no room for discussion and depriving the financier of his right to discuss and we did not take it from the positive side and say that not discussing the item is only when the financier expresses explicit approval of this item and not the tacit consent that we assume by the funder's silence about raising payment and depriving him of discussion

6 A judgment was issued by the Court of Cassation saying that the financier has the right to raise a payment in any degree of litigation, even if it was not raised before that.

7 Tax justice requires equal justice between the parties to the dispute, as the interest is allowed to be held accountable to the financier for items that have not been accounted for before and were not included in the linking form 19 and the financier is notified of a supplementary form 19 bis if why was it allowed here legally and the other party was deprived of his right to an item that fell inadvertently or ignorantly or in any way .

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