

# THE APPELLATE ROLE OF THE ADMINISTRATION APPLIED STUDY IN TAX CASES IN TERMS OF THE REASONS FOR THE APPEAL, ITS WAIVER, AND ITS EFFECTS

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## ABSTRACT

*The issue of the administration's appellate role is an important topic in Iraq as it gives the taxable individual the right to appeal the administration's decision to impose a certain tax on it. The individual may consider that this tax is excessive and inconsistent with the amount of his real income, so he must be granted the right to object to it by challenging it before the financial authority that issued it, thus ensuring that he is not subject to excessive tax credit. Just as the taxpayer has the right to appeal against the decision to impose the tax, he also has the right to waive the appeal, as he has the power to exercise the right or not to exercise it. It is all the more important in Iraq, especially if we know that the tax rate is through the financial authority itself, not in a way that depends on a decision from the taxpayer, it is not a way of relying on a declaration from the taxpayer about the value of his income in order to be taxed. The administrative decision to tax the taxpayer is only an administrative decision and therefore there is the possibility that it will be subject to the general provisions relating to the appeal of administrative decisions, which will be attempted to be discussed.*

**Keywords:** Waiver, Tax, Administration

## INTRODUCTION

It is known that the financial laws in general, especially taxation, are concerned mainly with the financial interest of the state by ensuring the adequacy of what the public treasury needs in order to meet what the government committed itself to achieving economic plans, so we find that this relationship attracts both parties to the financial authority to achieve the requirements of implementing economic plans and the individual Which is considered a basic fund for the public treasury in the field of taxation (Al-Matit, n.d.).

### The Problem of Research

Which notes that the first stages of litigation make the financial authority the opponent and the ruling at the same time, so he opened the door for appeal, which is the stage of challenging the preliminary ruling or the tax decision, which is considered as a ruling to end the litigation.

### Research Importance

Because the individual is the ultimate goal of the economic plans to be implemented, then it does not make sense then to his urgent damage in order to compensate him later or achieve a benefit for him at another time through the imposed taxes, as it leads to a reduction of the positive elements in his financial liability. Moreover, the taxes have different goals, the most important of which is the redistribution Income between members of society - whether it is progressive or relative taxes - and organizing economic activity along with other goals that leads to many taxpayers (charged with paying taxes) who request direct interest from taxation to object to the tax imposed by the financial authority, especially if the authority Finance is the one

that estimates the taxable income, other than the case that provides a declaration from the taxpayer on his income with the intention of deducting it, and it may also result in the financial authority not being convinced of the taxpayer's presentation of his income. For the aforementioned reasons, we find that the law has drawn methods for challenging the assessment or imposing the tax and making the appeal go through stages in order to prevent any of the two parties from making a mistake or being subjected to injustice. Perhaps one of the most important stages that the law has drawn up to raise the appeal is the objection to the financial authority by appeal and discrimination. Therefore, this issue was of great importance for his research in terms of how to resort to it, the possibility of relinquishing it and the reasons for conceding (Bayoumi, 1974).

## **RESEARCH METHODOLOGY**

In order to reach the goal of the research in identifying the right of the appellant to appeal the decisions of imposing the tax, the research will take an inductive and analytical legal method for the legal texts related to the subject. Thus, the research will be addressed through several distinct points related to the appeal, which is the crux of its topic.

Definition of terms: The definition of the basic terms of the subject of the research should be indicated so that it can be made as keywords to it, according to the following:

- 1) Administrative Decision: An administrative decision is nothing but a legal act issued by the administration in which the will of the administration alone is sufficient to produce the legal effects required of it in the face of an individual or a group of individuals and whether the administrative decision was issued by one natural person or from several natural persons, as is the case In the administrative decision issued by the board of directors of a state institution, *i.e.*, Public law institutions.
- 2) Appeal: It is intended to start a second degree of litigation, according to which the dispute is reviewed from a physical and legal point of view, then it is considered in whole and in detail, whatever the party resumes the dispute, whether it is a judicial body or an administrative authority with jurisdiction, regardless of what it is called from Name, the subject matter of our research.

### **The Concept of Appeal**

What is meant by starting a second degree of litigation degrees, according to which the dispute is reviewed from a physical and legal point of view, then it is considered in whole and in detail, whatever the party resumes the dispute, whether it is a judicial body or an administrative body with jurisdiction, regardless of what is called from the name, the matter that focuses It is the subject of our research (Bayoumi, 1974).

However, the appeals committees may impose penalties related to tax issues starting as in the case of the fine for not keeping commercial books for tax purposes, as stated in paragraph (2) of Article (39) of the Income Tax Law No. (113) for the year 1982 amended as 'taking into account What is stated in paragraph (1) of Article 57 of this law, the Appeals Committee authorize to consider violations committed in violation of the commercial bookkeeping system No. (5) For the year 1957 and its amendments or any other system that replaces it, refers to it by the financial authority, and impose the penalties stipulated in the system, when the fine is not paid, the case is referred to the test of the competent to replace the fine to imprisonment <sup>1</sup>.

From this text it is clear that if the cases in which the fine is imposed to violate the commercial bookkeeping system are referred to the appeals committees by the financial authority, however, these cases do not represent a second stage of litigation, but the aforementioned committees remain a first degree of litigation to impose penalties Note that the aforementioned commercial bookkeeping system has been abolished and an alternative system number (3) for the year 1985 has been issued (Ghaylan, 2000).

And based on what was stated in the text that 'authorizes the appeals committees ' this means that the financial authority has the inherent jurisdiction to impose the tax fine and is considered a first stage in litigation, but it authorizes the appeals committees to exercise that jurisdiction, this is on the one hand, On the other hand, we find that this statement does not

detract from the independence of the appeals committees in that they settle disputes arising between the financial authority and the taxpayer, especially those related to the assessment of income and the extent of taxation in addition to legal issues related to the income tax law, as the financial management is committed to what is issued by Those committees and their judgments are peremptory Financial management, but its implementation<sup>2</sup>

Accordingly, the reasons for the appeal differ according to the difference in the authority, referring the dispute to the aforementioned committees and whether the dispute relates to the issue of assessing income subject to tax or in a matter related to the imposition of a penalty.

Reasons for appeal: The reasons for the appeal can be categorized into two main reasons, which we supply as follows:

### **Appeal due to the Imposition of the Punishment**

We had indicated that the appeals committees under the Iraqi law only impose complementary tax penalties for violating the commercial bookkeeping system. Accordingly, the appeal of rulings issued by the courts specialized in imposing the original penalties entails the effect of appealing the fines imposed by the appeals committees, according to the outcome of the appeal of the original sentence<sup>3</sup>.

### **Appealing the Income Estimate**

Upon reading the text of Article (39) of the applicable Income Tax Law, we find that it entrusts the Appeal Committees with everything related to the assessment of income and its subjection to tax and allowances.

Similarly, comparative laws are distinguished by the fact that objecting to the assessment of taxable income is no longer the most important reason for challenging the appeal before the competent authorities, such as the Sudanese Income Tax Law No. (9) For the year 1973, as stated in the text of Article (57) of it that “it is permissible A person who has been affected by the tax assessment may appeal against this assessment within thirty days from the date of his notification of the assessment decision to the tax inspector in writing explaining the reasons for his grievance and the tax inspector examines these reasons (Ghaylan, 2000).

The taxpayer finds a way to appeal, when the financial authority approves some of his objections, which he submits to it initially regarding its assessment of his income and the tax resulting from that income, and he is obliged to pay it to the public treasury<sup>4</sup>.

### **Conditions of Appeal**

In order for the appeal to be considered a right of the appellant, and therefore it can be used or waived, conditions must be met for its completion. Without completing the conditions, it cannot be considered a usable right, nor does it make sense to say that it can be waived because it does not exist in the form prescribed by law.

### **These Conditions can be Presented according to the Financial Laws, and as Follows**

Refusal of the taxpayer’s objection to the financial authority in a written refusal and to be informed of that refusal in a fundamental way, since the taxpayer does not go beyond the objection stage before the financial authority to initiate the appeal directly, but he must submit his written objection to the financial authority and the financial authority rejects that objection and informs him of his refusal to him According to what is legally decreed in this regard.<sup>5</sup>

It is worth noting that there is an opinion that states that the taxpayer can appeal against an estimate of his taxable income without submitting an objection to the financial authority, which had initially estimated his income, in short for the appeal methods.<sup>6</sup>

However, we find that, even if this opinion is valid in terms of the goal that it is requested, which is to mitigate the appeal of the appellate bodies, it misses the opportunity for the taxpayer to negotiate with the financial authority to reach an agreement that satisfies both parties, and that there may be material errors that do not require appeal directly against the appeal. Rather, the financial authority can avoid it, especially if the objector makes it clear in his objection request.

That the application for appeal be submitted in writing to the competent authority, and this is one of the formal conditions that cannot be overridden by the appellant, except for his appeal for not accepting him in form.

That the request for appeal be submitted within the legally specified period that is in the Income Tax Law No. (113) for the year 1982 and twenty-one days from the date of informing the objector of his objection being rejected by the financial authority. \* It must be said in this regard that even though there is no diligence in The source of the existence of the text, but it is possible to measure the case of the appeal before the administrative judiciary when the administration rejects the plaintiff's grievance and reject the objection submitted by the taxpayer is a decision issued by the financial administration and this statement is not detrimental to the privilege of the state debts in payment.

We note that the determination of the law for a specific period of time during which appeal may be appealed against the decision of the financial authority is one of the complementary issues so that it does not leave the door open to present disputes before the competent authorities, which raises many problems, therefore this period is considered a period of fall of the right of appeal if it passed without the use of this right, however The effective income tax law amended in its article (35/F2) permits the financial authority to accept the appeal request after the lapse of the aforementioned period if the circumstances that prevented the appellant from filing his appeal during that period were convincing and submitting his appeal after the removal of those barriers in a convincing period.

A section of jurisprudence is criticized in this case, which means that how can the financial authority decide to extend the period of appeal?! The first is that it is within the competence of the authority that considers the appeal, especially since the dispute is resolved and a decision in it is entrusted to it.<sup>7</sup>

What we would like to add in this store is that it was the first in the legislator to give the financial authority the ability to estimate the circumstances that prevented the taxpayer from submitting his objection to the decision to estimate the financial authority as the first stage of resolving the dispute between the two parties according to what was stated in Article 33 paragraph 1 and 2 of it of the Income Tax Law In effect, there is no sense to expand it.<sup>8</sup> The matter that was stated in the Sudanese Income Tax Law in Article (56/F1), which allowed the Tax Director to accept the grievance even if it was submitted after the thirty days specified for the objection if there were reasonable reasons to justify not submitting the grievance at the specified time.

### **Pay the Required Insurance**

Here, we find that at a time when the legislator required the objector to pay to the financial authority and pay the estimated tax in acceptance of his objection, then Article (35/F3) obliged the taxpayer to pay the installments due to him for the continuation of the Appeals Committee in the light of his appeal.

If we look closely at the ruling that the legislator put forward in this regard, it is not intended to extend the appeal period for appeal until the last installment of the tax imposed on the taxpayer is paid, in other words, the taxpayer is not lax in submitting his appeal against the appeal as long as the tax payments are not yet due, but rather what is meant by the text It is the full payment of the tax premiums if the taxpayer wants to challenge the decision of the financial authority to estimate his income by appeal, meaning that the tax is fully paid, and installments are only intended to alleviate the taxpayer's responsibility.

However, the question arises whether the Appeals Committee upheld the decision of the financial authority and the taxpayer had paid the full tax installments, which is supposed to be harmless to his appeal? Does the Appeals Committee return the unpaid installments to him after the time of the appeal hearing?

We can respond to this question in the negative, meaning that the taxpayer does not receive the unpaid taxes due after the decision of the financial authority was endorsed by the appeals committees and the appellant here is not obliged to stab him for no reason, perhaps the most important of which is that his position is justified before the Appeals Committee, it must have been He fulfilled his obligation before the state, as it is not reasonable that he is not fulfilling his obligations and then after that he challenges the decision of the financial authority, this is on the one hand, and on the other hand, the installment of the tax debt of the taxpayer expresses the financial authority's observance of the taxpayer's side, so if he wants the appeal despite that, he often What is in the hope of reversing the decision of the financial authority and thus may get To reduce the tax, and the financial authority is returned to him. As for the latter is decision, obtaining support from the Appeals Committee, there is no point in returning the unpaid due installments, which is the objector, despite these considerations from its side.

As for not damaging his stab, what led to the financial authority is a debt of his debt and the performance literature if not in installments then as a whole, but moreover, that the state's debts are from excellent debts that have priority for payment, and by comparing the full tax payment with the guarantees that are required to be submitted to consider the submitted appeal Of the taxpayer, they are, in principle, amounts not related to the tax debt but rather to the treasury if the appeal decision came in support of the decision of the financial authority, so how is the case with regard to the tax which is inherently a debt of the taxpayer.

With regard to how to provide insurance or pay the rest of the debt tax in installments, here we say that the appeals committees do not consider an appeal against those who have not paid the full tax debt or have paid the required insurance legally before the hour prescribed to consider its appeal. In this regard, we point out that the Court of Cassation ruled that paying the percentage for the appeal and after the hour specified for its consideration is tantamount to refraining from payment and thus the appeal response is inevitable.

It is worth noting that an appeal is not required to appeal that the value of the dispute be at a certain level, but rather that it is understood from the launching of texts in this regard, and that appeal can be appealed against the decision of the financial authority whatever the value of the dispute, and in this regard we mention a ruling of the Court of Cassation stipulating that the rulings issued by the court.<sup>10</sup>

## **Appellate Bodies**

After showing us the concept of the appeal for the purposes of this research and its reasons and tapes for considering it a right of the appellant that we define in the following from the research, we opted before that definition for the party to which the appeal is filed before it so that the way for the appellant to be clarified by his appeal to the competent authority is clear, if the procedural laws for the litigation have determined the court that is considering By the dispute before it as an appeal, as is the case in the Code of Criminal Procedure and the Civil Procedure Law, we find that other financial laws have specified the party to which the appeal is brought before an appeal according to its different nature in terms of composition, the decision issued by it, and the different name given to it. Les.<sup>11</sup>

Under the amended Income Tax Law in force and as stipulated in Article (37) thereof, audit committees are formed with a statement issued by the Minister of Finance headed by a judge of the second class at least and the membership of two employees specialized in financial matters provided that he appoints additional members and with the same conditions mentioned they replace the original members.<sup>12</sup>

While Article (209) of the Real Estate Tax Law No. 162 of 1959 amending provides for the formation of audit committees in the competent judicial center in the least and the

membership of an employee and two experts in real estate to reconsider the report conducted by the assessment committees formed under Article (12) of this law, as stipulated Also on the formation of a real estate tax office, with a statement issued by the Minister of Finance consisting of two members of the staff, one of whom is legal, provided that the presidency is assigned to one of them, and another member of the architects, and reserve members may be appointed to replace the original members to consider issues related to the application of the provisions of the law and its rules.

If consideration of the appeal is an appeal, the appellant is not prohibited from the appeal again as a distinction, but some of the decisions of the Appeals Committees are based on the authenticity of the matter stipulated, which makes the decision issued by them not subject to appeal, especially in what it exercises from the inherent jurisdiction to impose fines for violating the Misk regime Business Notebooks.<sup>13</sup>

After we demonstrated the right to appeal against the concept in terms of its concept and its tapes and the authority in front of which it was raised, it was necessary for us to indicate who has the possibility to use that right so that we can then determine the ability to waive the use of that right and the implications of the waiving of it.

It is derived from the financial laws that if there is no doubt that the taxpayer appeals an appeal of the decisions of the financial authority, then what should be discussed is the right of the financial authority itself to the decision issued by the appeal.

Which we will try to answer at this point in the research.

A part of the jurisprudence goes to the fact that the eighteenth chapter mentioned in the title of the audit committees was subject to the articles listed in it to be called the (Appeals Committees), and it is only a formal defect. To the objections submitted to the financial authority.

### **The Right of the Taxpayer to Appeal the Decision Issued by the Financial Authority**

There is no doubt that the right of the taxpayer to challenge the decision of the financial authority, as proven by the date of his failure to reach the financial authority and an agreement in cases where it is possible to negotiate between them. But the question of appeals remains with the Appeals Committee's decision to impose fines for violating commercial bookkeeping or fines imposed in a complementary manner. Is it permissible to appeal those appeals and independently of the appeal of the original ruling issued by the competent courts?

In this regard, it can be said that since the fines imposed by the Appeals Committees for the maintenance of commercial books for income tax purposes are imposed by a decision of those committees and that decision is irreversible. Therefore, the taxpayer does not have the right to appeal the appeal against any other party. Moreover, the income tax law has not clarified whether there are other ways to appeal the decision of the committees.

### **Waiver of the Appeal**

If the appeal is the right of the taxpayer and that objecting to it is a right of the financial authority, then each of them may waive the use of his right if it is proven to him and if there are reasons justifying that waiver or it affects the waiver of the use of the right.

If it is possible to conclude that the financial authority waived its right to object to the appeal, then the reason for its waiver may be that it is sure of the integrity and correctness of the decision taken by it, which we may not find harmful or challenged if it is considered an appeal.<sup>14</sup>

It can be said that the reasons that cause the taxpayer to waive the appeal are numerous, perhaps the most important of which is the acceptance of the objection submitted by the financial authority before appealing its decision with an appeal, that is, if the financial authority accepts his objection submitted before appealing its decision as an appeal, meaning that if the financial authority accepts his objection, he will take the reasons for the objection and answer

requests The taxpayer then does not remain the subject of an appeal against the decision, as long as the objection to the financial authority has served the intended purpose of the appeal.

This is based on the consideration that the most important reason for an appeal is the lack of conviction of the person charged with the decision of the financial authority.

The taxpayer's approval of the Appeals Committee's endorsement of the financial authority's decision, especially if the taxpayer has approved the tax debt installment on the taxpayer, and that the appeal would require the payment of the debt in one sentence to consider the appeal.

We note in the text of Article (57/2) of the Sudanese Income Tax Law by saying, 'The tax director must refer the appeal to a committee or the competent court that is intended by it. It is not for the tax director to not file the appeal, even if he is the party that submits the appeal to the competent committee or court, except He does not have the right to appeal, an appeal, but rather he submits it on behalf of the appellant in charge of the original right of appeal.

### **Pictures of Assignment of Appeal**

If the taxpayer has been proven his right to appeal and therefore the possibility of a waiver of the use of that right, then this waiver may take place or take multiple images, perhaps the most important of which are:

Failure to submit his appeal after notifying him of his financial objection being rejected within the period legally prescribed for him.

Not paying legal insurance until the time of consideration of the appeal, regardless of whether he had paid the tax debt reserve when the applicant was presented, since he may only pay the installments on time, and therefore, failure to pay them in one sentence with the intention of the appeal may be understood from him to be satisfied with paying the tax debt in installments Waiver of the appeal.

To reach an agreement between the taxpayer and the financial authority. Provided that that agreement is documented in writing, so that the taxpayer closes the door for appeal after the agreement before the Appeal Committee.<sup>15</sup>

And the last case raises the importance of distinguishing between the abdication of the right to appeal and the loss of that right, as it is known that the loss of the right is carried out by law, as in the case of the legally prescribed period of time without submitting a request for appeal or the death of the taxpayer without the heirs or one of them resuming the appeal, while the assignment On appeal, the taxpayer shall be exempted by the will. This in turn also leads to a point worthy of mentioning, which is the case in the multiplicity of those charged with paying the tax in the form of participation, such as partners or inheritors, as we find that one of them relinquishing the appeal does not lead to the loss of the right of others in it, just as the decision issued by the Appeals Committees against those who did not file the appeal<sup>16</sup>

The order was approved by the French State Council. However, the lawsuit was suspended if he did not give up the appeal, except for some heirs.<sup>17</sup>

And if the right to waive the appeal is a fixed right for the taxpayer, then his right to appeal is established, but it is possible to return to him some regulatory conditions, in other words he has no use of this right at any time, as there are cases where the taxpayer cannot waive the appeal, including by way of For example, in the event that the Appeals Committees proceed with the consideration of the appeal submitted to it, then neither the taxpayer or the financial authority has the right to waive or agree between them, especially if the tax authority refuses to object to the taxpayer, and that is what the Court of Cassation went to in its decision issued (2/12/1941 No. 18/1941).<sup>18</sup>

We go with the direction that sees that there is no objection to the agreement between the financial and the responsible authorities at any stage upon which the lawsuit is taking place, as is the case in the ordinary judiciary, so the plaintiff may waive his lawsuit at any stage in it.<sup>19</sup> We also find that the French State Council This opinion was approved, as it stipulated that an appeal may be waived upon appeal After it was introduced.<sup>20</sup>

It remains for us to mention in this regard the absence of both the appellant and the contested person, or one of them, from considering the appeal, and the effect of that on the progress in examining the appeal and the effects it may have. At a time when the French law considered the absence of the appellant from the appeal as a waiver of it.<sup>21</sup> We find that the Iraqi legislator has taken a different path, as it permitted both parties not to appear before the committee, even if they were in the first session of the sessions as long as they had previously disclosed that they were satisfied with the data. The editorial committee submitted to the appellate committee.<sup>22</sup> If, however, one of the parties to the dispute is absent, the decision issued by the appeals committee is considered an argument for the absent.

### **Effects of Waiver of Appeal**

The appeal has two main effects, namely, the reimbursement of insurance and the loss of the right of the person charged with an appeal to discriminate.

There is an opinion that states that it is permissible to waive the appeal as a shortcut to the means of appeal and maintain discrimination, especially if the discrimination focuses on scrutinizing legal issues without material facts, *i.e.*, It does not raise the dispute again.

It can be said that the effects of a waiver depend on the stage in which the waiver is made, in other words if the waiver would result in the loss of the right of the waiver to challenge the decision issued by the financial authority or the appeals committees to impose the fine as a complementary punishment in discrimination, since one of the conditions of the last stage is that There will be an appeal against the appeal, on the one hand, and on the other, we find that there is an opinion that does not waive the right of the person who waives the appeal to discriminate, in short for the methods of appeal and expediting the resolution of disputes.<sup>23</sup>

We, in turn, find that even if this opinion has some validity, but it leads to something of a benefit for the taxpayer, especially since consideration of the appeal in distinction does not lead to provoking a dispute as is the case with an appeal by appeal, it is only limited to looking at legal issues and the correct application of the law without consideration of Physical facts.

Perhaps the most important effect of the waiver of the appeal is that it is not for the assignee to waive his appeal after submitting the application and before considering it, to request the recovery of the premiums on the amount of the tax debt contested in the amount of which he had paid before the due date if he required consideration of the appeal to be paid in full. Rather, it is only for reimbursement of insurance that the laws require payment as a condition to consider the appeal.

As for the effect, which is no less important than its predecessor, it is represented in the case of the assignment being waived by the taxpayer accepting the decision of the financial authority, whether he rejected his objection if he submitted it or whether he accepted the decision of the financial authority in the beginning.

### **CONCLUSION**

From the advanced research, important results are shown to us, the most prominent of which is that the decision issued by the financial authority (*i.e.*, financial management) to estimate the income of the taxpayer subject to tax does not go out of being an administrative decision and then several things can be measured, the most important of which is that the decision issued by the financial management can be objected to Through a state grievance within a period of thirty days from the date of informing him of the decision issued by it to estimate his income, this is from the point of view of the appeal that he submits to the Appeals Committees, and is equal in terms of strength with the initial judicial ruling contested by an appeal before the competent court, the fact that the party that considers the appeal of the person appealed Preside over it A second-class judge, then the length of litigation and appeals can be considered as one in the litigations, regardless of their parties.

Perhaps one of the results that the research presented to us through what the legislator stipulated is to consider the rulings issued by the appeals committees as final rulings, and this also contradicts the logic of pleading. If we measure the matter on the administrative judiciary, we find that the State Council is meeting with a discrimination judiciary to consider the rulings issued by the court of justice. An administrator and a court of employees' judgments, and discriminatory bodies are also held in civil and penal cases, and because the distinction of rulings focuses on legal matters without provoking the dispute financially, even if the courts of appeal do so.

From here we can say that it is better for the legislator to reconsider these texts and that this affects the concession of state debts and because annual tax revenues are in line with the annual rule in preparing the general budget, just as the final account preparation comes after the end of the fiscal year and is issued after the lapse of six months of the year that followed by, which does not confuse the financial situation of the state, because most of the litigation period if it is not interrupted by an interruption that does not exceed three months, from which it is possible to calculate the results of the objection to tax revenues and the possibility of their inclusion in the final account.

### ENDNOTES

- 1) It is called the Audit Committee as stipulated in the abolished Iraqi Income Tax Law of 1959, and later called the Appeal Committees, according to what was stated in Article (37) of the applicable Income Tax Law.
  - 2) Article (57 P1) of the applicable income tax law states that "imprisonment for a period not exceeding one year shall be proven by the person before the competent courts who committed one of the acts referred to in this paragraph." This indicates that the tax imposed by the appellate committees is a penalty. Complementary imposed alongside the original penalty determined by the provisions of paragraph 1/Article 57 and Paragraph I/Article 56 of the applicable Income Tax Law.
  - 3) Othman Salman Ghaylan: The tax fine and its applications in direct tax legislation in Iraq, MA thesis submitted to the Council of the College of Law/Al-Nahrain University, in the year 2000, pp. 89, p. 163.
  - 4) Othman Salman Ghaylan, previous source, p. 163.
  - 5) See in this regard, Saleh Yusef Ajinah, Income Tax in Iraq, The International Press, Cairo, 1969, p. 538.
  - 6) The same source.
  - 7) We mean the basic notification in this place, either to notify the taxpayer or his representative, and to receive the certainty of knowledge, such as if he resumes on the specified date and pays legal insurance, and in such a case he has no objection to not informing him of rejecting his objection in writing.
  - 8) A research paper by Dr. Ghazi Faisal entitled, Duties and Tax Disputes and Methods of Deduction, published in the Journal of Al-Nahrain College of Law, 2001, p. 12.
  - 9) Saleh Yusef Ajinah, previous source, p. 539.
  - 10) 74 is seven days from the date of notification of the objector to the decision of the Customs Department. While the Real Estate Tax Law of 1951 in its Article (18
  - 11) / F1) indicates that the objection period is thirty days from the date of informing the taxpayer of the assessment decision.
  - 12) Dr. Ghazi Faisal, previous source, p. 13.
  - 13) Also Dr. Yousef Saleh Ajinah, previous source, p. 543.
  - 14) It is noteworthy that we do not find in giving the financial authority a wide discretionary authority that extends to the possibility of rejecting the objection request as an appeal after the legally prescribed period, especially since its decision to refuse to submit the objection or the appeal request if it is not satisfied with the objection presented by the taxpayer is considered non-appealable. It is in front of another side.
  - 15) Her decision No. 92 dated 28/5/1948, and her decision No. 28/44 dated 7/8/1944. The two are referred to in the author of Dr. Saleh Yusef Ajinah, previous source, p. 541.
  - 16) This provision was referred to by Dr. Abu Al Yazid Ali Al-Mitit, Scientific Principles for Litigation Procedures, University Office.
  - 17) Uthman Salman Ghaylan, previous source, p. 163. 16- See Article 75/First of the Customs Law of 1984. 17- Article 18 of the Real Estate Tax Law of 1959.
  - 18) Yousef Saleh Ajinah, previous source, p. 550.
  - 19) Courts concerned with tax cases have established the principle that 'there shall be no appeal against the rulings of the appellate arbitrators pursuant to the provisions of Article 510 of the Law of Procedure in Force.'
- The ruling cited d. Abu al-Yazid Ali al-Mitit, previous source, p. 322.

This principle confirms that resorting to arbitration is a form of agreement between the taxpayer and the financial authority in a way that leads to the lifting of the litigation, with which there is no justification for challenging what the arbitrators reached before the appellate committees.

- 20) The French Council of State mentions in the event that an appellant filed an appeal and died during the course of the case and only some of the heirs waived the appeal, so the council may not be able to appeal, and he must declare that there is no face to the ruling in the case if the heirs do not renew its course.
- 21) Mention this principle d. Zakaria Mohamed Bayoumi, *Judicial Appeals on Linking Income Taxes (An Analytical Study of French and Egyptian Legislation)*, Arab Union Press, Cairo, 73-1974, p. 138.
- 22) Referred to this ruling d. Yousef Saleh Ajinah, previous source, p. 537. 22- The same source, p. 538.
- 23) Reported by Zakaria Bayoumi, previous source, p. 138.

Customs Law No. (23) for the year 1984 in Article (74/First) stipulates that "one or more bodies shall be formed in the customs office called the objection committee consisting of at least a third class judge nominated by the Minister of Justice as president and membership of a representative from the customs department whose job is not less than Director and representative of the General Union of Chambers of Commerce and Industry nominated by the President of the Federation to consider objections to the decision of the Customs Department.

See Article (1949/2) of the General French Taxation Group.

See this for the text of Article (36) of the Canceled Income Tax Law of 1959.

Likewise, what was decided by the Court of Cassation in light of the entry into force of the abolished Income Tax Law of 1959 that the Audit Committee Unfettered by the presence of the appellant when conducting its appeals audits.

Referred to this ruling d. Ghazi Faisal, previous source, p. 16. 24- Dr. Yousef Saleh Ajinah, previous source, pp. 550-551.

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