

The random income tax (The personal range)

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Abstract

The random income tax Introduced by Law No. (112) of 1958 with several amendments at last the Income Tax Law No.(24) of 2003 has issued with several amendments also, particularly with regard to this tax . so There are several Legal ramifications must be collected to give a clear and complete study of this tax.

In this tax the profits is determined discretionary not based on data provided by the payers Unlike in the tax on real profits; This raises some problems regarding the natural of this tax, which affects the principle of tax equity, or the abundance of tax revenue.

The rationale legal existence of this tax is the inability of some payers to prepare Instrument if there profits, or be case of the simplicity of effectiveness so this tax based on estimated earnings by income Observer and Classification Committees

But virtually however there are who can keeping these notebooks, or huge profits, they are subject to the estimated profits tax .

The importance of this topic regard the lack of studies about this topic, despite its importance so Ill study it in details explaining all of the laws and its Executive guidance to give an integrated study about every point of it.