

Methods of Proof befor Taxation Courts

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Abstract

Usually, some dispute occurs between tax-payer and Tax department concerning tax calculation decision.

Due to the importance of settling such dispute, the legislator has established a special court for taxation to look up such disputes.

However, such special taxation court is not very effective due to lack of experience of its judges in taxation matters.

In this article, the focus will be on methods of proof before taxation courts.

This research consists of two main sections preceded by an introduction.

section one: Deals with methods of proving tax used by taxpayers such as written documents and approval of tax-payer as well as witnesses he bring before the court to prove tax amount due on him.

Section two: Deals with methods used by the tax department to prove tax amount such as, written documents, experience, knowledge etc.

This article ends with a conclusion..

For the Paper in Arabic Language See the Pages (297-340).