**مذكرة دفاع**

**بخصوص الطعن رقم** .................................... **لسنة** ........................... **جلسة يوم الموافق** ..........**/**..........**/**.......**201**

**مقدمة إلى السادة / رئيس وأعضاء لجنة الطعن الثانية بمناطق الصعيد بأسيوط**

**تحية طيبة وبعد ،،،**

**مقدمة من الطاعن :** .............................................................................................................................................................................................................

**النشاط :** .........................................................................................................**الكيان القانوني :** .....................................................................................

**رقم التسجيل:** ...........................**/** ............................. **/**..............................**مأمورية ضرائب :** ................................................................................

**العنوان :** .......................................................................................................................................................................................................................................

**بخصوص**

**الطعن في تقديرات مأمورية ضرائب** .......................................... **عن الفترات من**.................................**حتي**...................................... **بمبلغ وقدرة** ..........................................................................**.**

**الوقـــــائع**

**أولاً : الناحية الشكلية**

**أٌخطر الطاعن بنموذج( 15 ض ق م ) بتاريخ** .........**/** .........**/** ..........**201 لما أسفر عنه الفحص عن استحقاق فروق ضريبية قدرها(**.............................................................**جنيهاً) عن الفترات من**.................................**حتي**...................................... **، وتقدم المسجل بتظلم للجنة الطعن الداخلية برقم**.........**/** .........**/** ..........**201 وبجلسة** .........**/** .........**/** ..........**201 قررت لجنة الطعن الداخلية قبوله شكلاً، والإحالة إلي لجنة الطعن، وحيث تم تقديم الطعن للمأمورية المختصة وفى خلال المواعيد القانونية المحددة لكل منهما، بذلك استوفى الطعن أركانه القانونية من الناحية الشكلية، ومن ثم فالطعن مقبول شكلاً .**

**ثانياً : الناحية الموضوعية**

**من سائر أوراق ملف الطعن الماثل أمام عدالتكم ، يتبين لعدالة لجنتكم الموقرة أن المأمورية قامت بتقديرات وفقاً لكل من الأسس والتقديرات الآتية :**

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**تتلخص أوجه دفاع الطاعن تتلخص في الآتي :-**

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**وعليه فإن الطاعن يلتمس من عدالة لجنتكم الموقرة الاتي:-** .................................................................................................................................................................................................................................................................

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**والأمر مفوض لله ، ثم لعدالة لجنتكم الموقرة .**

**وتفضلوا بقبـول سيادتكم فــائق الاحـترام ،،،**

 **الطــــــاعن أو وكيلة**

 .................................................................................................