

جامعة أبو بكر بلقايد
UNIVERSITÉ DE TLEMCEEN



**مقياس: الإنجليزية –
محاضرات موجهة لطلبة
السنة الأولى
ماستر(تخصص قانون
الأعمال)**

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مصطلحات قانون الشركات

Joint Liability Company: Is a company formed by several persons, unless an increase in such numbers has been done because of inheritance consequences. No person is accepted in the joint liability company but if has completed nineteen years old at least.

The partner in the joint liability company is considered **severally and jointly liable** with other partners for the **debts and obligations** which have been incurred to the company during his partnership in the company and is guarantor for such debts and obligations by **his personal properties** and such liability and guarantee are passed to his/heirs post to his death within the limits of his inheritance.

وهي الشركة التي يعقدها شخصان أو أكثر. ولا يقبل أي شخص شريكاً في شركته التضامن إلا إذا كان قد أكمل التاسعة عشرة من عمره على الأقل. ويعتبر الشريك في شركته التضامن من مسؤولاً بالتضامن والتكافل مع سائر شركائه عن الديون والالتزامات التي ترتبت على الشركة أثناء وجوده شريكاً فيها، ويكون ضامناً بأمواله الشخصية لتلك الديون والالتزامات وتنتقل هذه المسؤولية والضمانة إلى ورثته بعد وفاته في حدود تركته .

1. Partnership in Commendam Company

The Partnership in Commendam Company is composed from two classes: **active partners** who are in charge of the company management and conducting its business as well as they jointly and severally liable for the company debts and obligations from their own private money; and **silent partners** who share in the company capital without having any right in the company management or running its business. They are liable for the company debts and obligations according to their interest in the company capital.

2- شركة التوصية البسيطة :-

تتألف شركه التوصية البسيطة من الفئتين الشركاء المتضامنون وهم يتولون إدارة الشركة وممارسة أعمالها ، ويكونون مسؤولين بالتضامن والتكافل عن ديون الشركة والالتزامات المترتبة عليها في أموالهم الخاصة والشركاء الموصون ، ويشاركون في رأس المال دون ان يحق لهم ادارة الشركة أو ممارسة أعمالها ، ويكون كل منهم مسؤولاً عن ديون الشركة والالتزامات المترتبة عليها بمقدار حقه في رأس مال الشركة.

3. Joint Venture Company

A commercial company entered between two or more persons where its business is conducted by an **apparent partner** dealing with others so that the company is **restricted** and limited to the private relations among the partners, provided that the company among the partners could be established and proved with all proof ways.

The company **does not enjoy incorporate capacity** and is **not subject to the registration and licensing rules and procedures.**

3- شركة المحاصة:

شركة تجارية تنعقد بين شخصين أو أكثر يمارس أعمالها شريك ظاهر يتعامل مع الغير بحيث تكون الشركة مقتصرة على العلاقة الخاصة بين الشركاء على أنه يجوز إثبات الشركة بين الشركاء بجميع طرق الإثبات. ولا تتمتع بالشخصية الاعتبارية ولا تخضع لأحكام وإجراءات التسجيل والترخيص.

3. Limited Liability Company

The limited liability company is composed of two or more persons where the financial liability of the company is considered as independent of the financial liability of each partner and so the company, with all its assets and properties, is liable for the company debts and obligations. The partner is not liable for such debts, obligations and losses but in the amount of the shares he owns in the company.

4- شركة ذات المسؤولية المحدودة :

تتألف الشركة ذات المسؤولية المحدودة من شخصين أو أكثر وتعتبر الذمة المالية للشركة مستقلة عن الذمة المالية لكل شريك فيها وتكون الشركة بموجوداتها وأموالها مسؤولة عن الديون والالتزامات المترتبة عليها ولا يكون الشريك مسؤولاً عن تلك الديون والالتزامات والخسائر إلا بمقدار حصصه التي يملكها في الشركة .

4. Shareholding Partnership Company

The shareholding partnership company is composed of two class partners:

a. Joint partners: Their figure is not less than two and they are accountable for the company debts and obligations in their own money.

b. Shareholder partners: Their figure is not less than three each partner of them is accountable for the company debts and obligations in the amount of his share.

5- شركة التوصية بالسهم :-

تتألف شركة التوصية بالسهم من فئتين من الشركاء هما :-

أ- **شركاء متضامنون** :- لا يقل عددهم عن اثنين يسألون في أموالهم الخاصة عن ديون الشركة والالتزامات المترتبة عليها .

ب- **شركاء مساهمون** :- لا يقل عددهم عن ثلاثة ويسأل كل شريك منهم بمقدار مساهمته عن ديون الشركة والالتزامات.

Analysis of business performance

L'analyse des performances de l'entreprise

A. Companies and officers

TYPES OF COMPANY

association	Partnership	مشاركة، اشتراك
constitution d'une nouvelle filiale	split-off	إنشاء شركة فرعية جديدة
par la société mère		
EURL	sole proprietor (US), sole trader (UK)	مؤسسة ذات الشخص الوحيد
	Subsidiary	شركة فرعية
filiale	Franchise	شركة فرعية
franchise	Merger	إعطاء
fusion	holding company	الانماج
holding	joint venture	شركة قابضة أو مشرفة
joint venture	parent corporation (US), parent company (UK)	مشروع مشترك
maison mère	takeover bid	الشركة الأم
	Partnership	عرض استيلاء
OPA	legal person	شراكة
partenariat	takeover	شخص معنوي
personne morale	company name	استيلاء
prise de contrôle, rachat	split-up	اسم الشركة
raison sociale	private limited company	انفصال الشركة
scission d'une société en deux ou plusieurs sociétés		
société à responsabilité limitée	public limited company	شركة ذات المسؤولية المحدودة
société anonyme	Incorporated company (US)	شركة مغفلة
société anonyme par actions	corporation	شركة مغفلة بالأسهم
société de capitaux	holding company	شركة أموال
société de portefeuille	limited partnership	شركة توصية بسيطة
société en commandite simple		

COMPANY OFFICERS

associé passif

Conseil d'administration

Directeur financier

Directeur général

expert comptable

PDG

Président du conseil
d'administration

Secrétaire général

Vice-président

sleeping partner

Board of Directors

Chief Financial Officer (CFO)

Director

chartered accountant

Managing Director (MD) (UK),

Chief Executive Officer (CEO)

Chairman of the Board

Company Secretary

Deputy Chairman, Vice
President

شريك موصي

مجلس الإدارة

مدير

مدير مالي

مدير عام

خبير محاسب

المدير العام التنفيذي

رئيس مجلس الإدارة

أمين عام

مفتوب الرئيس، نائب الرئيس

Exercise 1

B. Founding a company

acte constitutif d'une société de capitaux	Memorandum of Association	العقد التأسيسي لشركة أموال
actionnaire	shareholder	شريك مساهم
actions	shares	أسهم
assemblée générale annuelle	AGM (Annual General Meeting)	الجمعية العامة السنوية
assemblée générale extraordinaire	EGM (Extraordinary General Meeting)	الجمعية العامة غير العادية
capital social	share capital	رأسمال الشركة
certificat de constitution	certificate of Incorporation (US)	شهادة التأسيس
clause énumérant le but de la société anonyme	objects clause	بند ينص على غرض الشركة
constitution d'une société	Incorporation	المغفلة
comptabilité	accounting	تأسيس شركة
créer une société	set up a company	محاسبة
dette	debt	إنشاء شركة
écran juridique	vell of Incorporation	دين
encourir	Incur	سائر قانوني
formulaire	form	يتحمل، يتعرض لـ
gérer une affaire	run a business	استمارة
lancer	float	أدار عملاً، مشروعاً
officiel chargé du registre du commerce	registrar of companies (UK)	أطلق
officier ayant qualité pour recevoir les déclarations sous serment	commissioner for oaths	هيئة مكلفة بالسجل التجاري
prospectus	prospectus	موظف يتمتع بصفة تلقي التصريحات تحت اليمين
Registre du Commerce	Companies House (UK), corporate register (US)	مشور، نشرة سجل تجاري
responsabilité conjointe et solidaire	joint and several liability	مسؤولية مشتركة ومتضامنة
responsabilité limitée	corporate vell (US), limited liability (UK)	مسؤولية محدودة
responsable	liable	مسؤول
réunir des fonds	raise money	جمع الأموال
revenu	Income	نقل، إيراد
siège social	registered office, head office	مقر شركة
société	company	شركة
statuts	Articles of Association (UK), bylaws (US)	النظم الأساسي لشركة

96

CS Scanné avec CamScanner

C. Bankruptcy

Actif	Assets	أصول
Administrateur judiciaire	Official receiver (UK), referee in bankruptcy (US)	مسير التسوية القضائية
Affacturage	factoring	تخصيم، بيع الديون، اعتماد
Biens	Assets	أموال
Créance à recouvrer	Outstanding dept	دين واجب التحصيل
Créance garantie	Secured dept	دين مضمون
Créances irrécouvrables	Bad dept	ديون لا يمكن سدادها
Créancier	Creditor	دائن
Déclaration sous serment déposer	Affidavit lodge	تصريح تحت اليمين قديم، أودع

dette non consolidée	floating debt	ديون عائمة
dette non garantie	unsecured debt	دين غير مضمون
dissoudre	dissolve	يحل
dû	owing	واجب الدفع
faillite	bankruptcy	إفلاس
faire une demande de liquidation	petition for bankruptcy	طلب التسوية القضائية
judiciaire		
insolvabilité	insolvency	إعسار
insolvable	insolvent	معسر
liquidateur	liquidator	مصف
liquidation volontaire	voluntary winding-up	تصفية إرادية
liquider	wind up	يصفي
mise en liquidation	liquidation, winding up	في حالة تصفية
mise en règlement judiciaire	compulsory winding-up	في حالة تسوية قضائية
passif	liabilities	ديون
recouvrement des créances	debt recovery	سداد الديون

D. Stocks and shares

actionnaire	shareholder	شريك مساهم
actions cotées en bourse	equities	أسهم مسعرة في البورصة
actions libérées	fully paid-up shares	أسهم مسددة القيمة
action privilégiée	preference share	أسهم ممتازة
attribuer	allot	وزع
augmentation de capital	rights issue	رفع رأس المال
capital d'emprunt	loan capital	قرض خارجي
capital d'exploitation	working capital	رأس المال العامل

capital engagé	invested capital	رأسمال مستخدم في الإنتاج
capital social	authorised share capital, nominal capital	رأسمال الشركة
capital versé en actions	issued share capital	رأسمال مدفوع في شكل أسهم
capitalisation boursière	market valuation	التحويل الرأسمالي
capitaux flottants	floating capital	رؤوس أموال عائمة
capital risque	venture capital	رأس المال المجازف
cotation	listing	تحديد السعر
coter	list	سعر، رقم
cours de bourse	Stock Exchange quotation	سعر البورصة
détention d'actions	shareholding	المساهمة
dividende	dividend	ربح موزع
droits de préemption	pre-emption rights	حق الشفعة
émettre	issue	أصدر
émettre des actions	float a share issue	أصدر أسهما
émission de droits de souscription	rights issue	إصدار حقوق الاكتتاب
entièrement souscrit	fully subscribed	مكتتب كليا
flottant	floating	عائم
fonds de roulement	working capital	المال المتداول
lever des capitaux	raise capital	أطلق رؤوس أموال
marché hors-cote	over-the-counter market	السوق الموازية
mise de fonds	capital outlay	إنفاق أموال
participation minoritaire	minority shareholding	مساهمة من الأقلية
passif	liabilities	خصوم، ديون
plus-value	capital gain	زيادة القيمة
portefeuille	portfolio	حقيبة
rapporter (un bénéfice)	yield (a profit)	جلب ربحاً، أثمر
réduction du nombre des actions	reverse share split	تخفيض عدد الأسهم
en circulation		المتداولة
réunir des fonds	raise capital	جمع أموالاً
souscripteur	subscriber	مكتتب
titres	stock	سندات
transactions	trading	صفقات
valeur au pair	par value	قيم متكافئة، متساوية القيمة
valeurs	securities, stocks and shares	ضمانات، أسهم

■ Repérer les notions essentielles

Answer the following questions.

a. Why are financial statements and balance sheets so important for companies?

Financial statements and balance sheets are important documents for companies because they present the performance and financial results accurately. Companies need such documents to identify failures or even to improve results. They are clear indicators of the health of a company.

b. Why isn't the balance sheet the only indicator to assess a firm's performance?

Financial and quantitative data are just one aspect of the company's performance. Qualitative indicators may prove helpful to assess a company's health. Among these are staff and customer satisfaction for instance.

c. How do auditors work?

Auditors have many tools at hand to assess a company's results and financial documents. They must have access to all the information produced by companies. They also need to interview employees and managers. They may resort to traditional sampling methods, which have their limitations. Today, they use computer software to process the data in a more efficient way.

d. Why should auditors remain independent from a firm's interests?

Auditors should remain independent from a company's interests because otherwise they might be tempted to conceal vital information, to **fiddle the accounts**, which would be a form of fraud.

e. Why have computers made company safety all the more risky?

The complexity and speed given by computers and increasingly efficient software have given rise to a new **threat** – the **possibility of manipulating** figures and concealing shady dealings.

■ Résumer le texte en français

Résumez le texte en 150 mots environ.

L'analyse des performances de l'entreprise passe essentiellement par la mise en place de documents financiers (bilans comptables, registres de comptabilité) et l'évaluation de ceux-ci par des contrôleurs, internes ou externes. Elle est indispensable dans la perspective d'une gestion saine des entreprises et obligatoire de par la loi. L'approche qualitative permet de saisir d'autres aspects de cette performance. L'indépendance des contrôleurs est indispensable pour garantir la transparence et éviter les conflits d'intérêt. Ils utilisent des outils d'évaluation modernes pour effectuer leur travail mais interrogent aussi les employés. Les risques de fraude comptable ont augmenté du fait de l'apparition d'outils informatiques sophistiqués. Il existe des lois permettant d'éviter les abus, les dérives et les pratiques de gouvernance qui mettent en danger la santé des entreprises, en particulier aux États-Unis, à la suite de divers scandales financiers.

140 mots

■ Approfondir

Browse the Internet and find information to answer the following questions.

a. Using the Internet, find out about a famous **whistleblower's** case in the USA and write a note about it.

La réponse à cette question dépend de l'actualité et des recherches personnelles.

b. Find out about **rogue employees** who ruined their company's performance and write a note about their story.

La réponse à cette question dépend de l'actualité et des recherches personnelles.

c. What should the ten commandments of the perfect accountant be?

Les réponses sont données à titre indicatif car il peut y avoir de nombreuses possibilités.

- Examine records from past operations, not just the current year's.
- Avoid conflicts of interest between your company and the company you will be auditing to avoid pressures.
- Don't just rely on documents and records as evidence of the process of conformity: you should also interview staff and listen to them carefully.
- Ask employees open questions so that they volunteer useful information.
- Gather objective evidence.
- Find representative samples that will allow you to make informed judgements.
- Make sure all relevant documents are available.
- Observe accountancy operations while they are carried out.
- Check whether all practices comply with the law.
- Determine auditing criteria with management.
- Respect the law.

d. What skills does management expect from an external auditor before hiring him / her?

Les réponses sont données à titre indicatif car il peut y avoir de nombreuses possibilités.

An auditor must “be”, “do” and “know” many things.

Be: independent from any pressure, reliable, professional and objective, and he must never have been convicted of fraud.

Know: how to work in teams; be a good communicator who can earn the respect and cooperation of auditees; have good experience and references; competent and familiar with legal requirements; have a thorough grasp of auditing tools; manage time well; know his customers and about sampling procedures, data collection, charts, graphs and statistics; understand the importance of quality management.

Do: discuss objectives with management, check internal procedures for preventing fraud, work according to schedule, remain objective, use various techniques of examination, help companies align themselves with regulations, encourage honesty with the auditees, hold meetings with management, write clear reports...

Lexical Work, p. 203

■ Use the list

a. At the end of every *fiscal year* the accounting department has to review the financial situation of the company and state what its **assets** and **liabilities** are.

Overheads, which are its regular expenses, have to be taken into account as well. Thanks to all these indicators, it will establish the **balance sheet**, which is one of the most important *financial statements* for any company.

Au terme de chaque exercice budgétaire, le service comptable doit analyser la situation financière de l'entreprise et déclarer l'actif et le passif. Les frais généraux, qui représentent ses dépenses régulières, doivent être aussi pris en compte. Grâce à tous ces indicateurs, il établira le bilan financier, qui est l'un des documents financiers les plus importants pour toute société.

b. **Internal accountants** usually perform this job but *auditors* from outside the company can be hired for checking the process. They certify that all transactions have been honest and legal and state whether the company is running into a deficit or not.

En général, ce sont les comptables internes qui effectuent ce travail mais des auditeurs externes peuvent être embauchés pour évaluer les opérations comptables. Ils garantissent que toutes les transactions ont été honnêtes et conformes à la loi, et disent si l'entreprise est en déficit ou pas.

c. **Bookkeepers** have a duty to provide transparent numbers on corporations – an impossible task if they *own* stock in the companies whose *books* they are supposed to oversee independently. To guarantee independent audits, the *accounting* profession needs to follow clear lines against possible *conflicts of interest*.

Les comptables ont le devoir de fournir des données transparentes sur les entreprises, tâche impossible s'ils détiennent des actions de l'entreprise dont ils sont censés vérifier en toute indépendance les registres comptables. Afin de garantir des audits indépendants, la profession comptable doit se conformer à des lignes de conduite claires afin d'éviter d'éventuels conflits d'intérêt.

Exercice supplémentaire

Find the words in the list that correspond to the following definitions.

- a. **Keeping record of all transactions and entries:** bookkeeping / accounting
- b. **The final figure for profit or loss:** bottom line
- c. **On a balance sheet, should be equal to the sum of liabilities and **shareholders'** equity:** assets
- d. **General word for debt:** liabilities
- e. **Assets, like **cheques and drafts**, which are easily converted into currency:** cash
- f. **Stock of material, unsold products:** inventory
- g. **Items such as equipment, buildings and property:** fixed assets
- h. **Taxes, **dividends** and all **debts** that are still **owed** by the company:** **current liabilities**
- i. **The value of a business after all of its obligations have been met:** shareholders' equity
- j. **The company's reputation or brand:** **intangible assets / goodwill**

Contract law

a- Types of contract:

acte consensuel	contract by mutual assent	عقد رضائي
acte sous seing privé	simple contract	عقد عرفي
avant-contrat	preliminary contract	عقد تمهيدي
contrat administratif	government contract	عقد إداري
contrat authentique	contract under seal	عقد رسمي
contrat bilatéral	bilateral contract	عقد ذو جانبيين
contrat conclu dans les conditions normales du commerce	arm's length agreement	عقد مبرم في الشروط العادية للتجارة
clause contractuelle	contract term	بند في العقد
contrat d'adhésion	membership agreement	عقد إذعان
contrat d'assurance	insurance contract	عقد تأمين

contrat de louage d'ouvrage	contract for services	عقد إجارة
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contrat indivisible	entire contract	عقد غير قابل للانقسام
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contrat de vente	contract for sale	عقد بيع
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contrat de travail	contract of employment	عقد عمل
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contrat-type	standard form of contract	عقد نموذجي
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convention verbale	parol contract	اتفاق شفوي
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engagement	covenant	تعهد
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quasi-contrat	implied contract, quasi-contract	شبه عقد
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relativité des contrats	privity of contract	نسبية العقود
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Exercise:

Match the type of contract to its definition:

1. a contract between an employee and employer stating terms and conditions of work	a. entire contract b. contract under seal c. implied contract
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<p>2. a contract which binds both parties reciprocally e.g. a contract for sale</p> <p>3. a contract that contains all previous contractual agreements or understandings between the two parties</p> <p>4. a contract by deed which is witnessed and signed and valid on being delivered</p> <p>5. a contract that can be inferred by the behaviour of the promiser and promisee</p> <p>6. the relationship between the parties which makes the party enforceable between them</p>	<p>d. contract of employment</p> <p>e. privity of contract</p> <p>f. bilateral contract</p>
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Answer:

1c, 2f, 3a, 4b, 5c, 6e.

B. Contract terms

<i>Français</i>	<i>Anglais</i>	<i>arabe</i>
<i>clause fondamentale</i>	Condition	شرط
<i>disposition</i>	Provision	رصيد
<i>droit</i>	right	حق
<i>en cas de</i>	in the event of	... في حالة
<i>faire une demande</i>	claim	قدم طلبا
<i>garantie</i>	warranty	ضمان
<i>lésé</i>	aggrieved	مغبون

<i>se libérer de</i>	discharge	تحرر من
<i>marchandises</i>	goods	سلع
<i>permettre</i>	enable	يتمكن
<i>perte</i>	loss	خسارة
<i>poursuivre en justice</i>	sue	أقام دعوى قضائية
<i>propre à l'usage</i>	fit for purpose	يصلح للاستعمال
<i>réclamer</i>	claim	يطالب
<i>résilier</i>	rescind	ألغى
<i>rupture de contrat</i>	breach of contract	فسخ العقد
<i>terminer</i>	discharge	إنهاء، سداد ذمة

Exercise

Complete the passage with the following words and expressions:

Aggrieved; damages; incorporated; rescind; warranties; conditions; fit for purpose; provision; breach of contract; sue; implied; loss; set out.

A contractual term is anyforming part of a contract. The more important terms are called and the less important are known asThis difference is undamental in the event of If a condition is not performed the party has the right to , i.e. discharge the contract and for A breach of warranty does not terminate the contract but still enables the non breaching party to claim compensation for any suffered.

An express term is a term which is clearly and stipulated as opposed to an term which is into the contract by custom or statute. For example, section 13 of the Sale of Goods Act makes it an implied condition that goods sold should correspond to their description and be

Answer:

provision; conditions; warranties; ; breach of contract ; aggrieved ; rescind; sue; damages; loss;
set out, implied; ; incorporated; ; fit for purpose.

C. Offer and acceptance

الايجاب والقبول

accord	agreement	اتفاق
avantageux	benefit	مفيد، مريح
comportement	conduct	سلوك، تصرف
conditions	terms and conditions	شروط
contre-offre	counter offer	عرض مقابل
contrepartie	consideration	مقابل
délai, dernière limite	deadline	أجل
détenteur d'une promesse	promisee	معود له
engagement	commitment	التزام، تعهد
s'engager à faire quelque chose	commit oneself to doing something	التزم، تعهد بفعل شيء
exécuter	perform	نفذ
exécuter un contrat	enforce a contract	نفذ عقدا
exécutoire	enforceable	تنفيذي، نافذ المفعول
expiration	expiry	انقضاء
exposé	on display	معروض
force obligatoire	binding (effect)	قوة الزامية
instantané	instantaneous	فوري

invitation à faire des offres	invitation to treat	دعوى لتقديم عروض
mise en application	enforcement	تطبيق
offrant	offeror	عارض
offre	offer	عرض
oralement	orally	شفويا
par écrit	in writing	كتابيا
partie	party	طرف
préjudice	detriment	ضرر
promesse	promise, undertaking	وعد
promettant(n.)	promisor	واعد
récipiendaire d'une promesse	offeree	مستفيد، موعود له
relations juridiques	legal relations	علاقات قانونية
révoquer	revoke	عزل، إبطال
sous réserve d'un contrat	subject to contract	ماعدا في حالة وجود عقد (مع التقيد بمضمون العقد)
valable	valid	صالح، ساري المفعول
vendeur	vendor	بائع

Exercise 1

Complete the passage with the following words and expressions.

Binding; detriment ; legal relations; terms and conditions; consideration; Enforcement; revoke; undertakings; counter offer; invitation to treat; subject to contract; vendor.

The law of contract is concerned with the of promises. Most promises are made as part of bilateral agreements, i.e. agreements between two parties which involve on both sides.

There can be no acceptance, and therefore no agreement, unless there is an offer in the first place. An offer exists whenever the offeror's words or conduct indicate that he intends to create and to commit himself to the he is proposing to the offeree.

This does not mean that the initial communication between the parties necessarily constitutes an offer.

When goods are on display in a shop window or in self-service stores the is making an – encouraging individuals to make an offer.

Answer:

Enforcement; undertakings, legal relations, terms and conditions, vendor, invitation to treat, counter offer, subject to contract, binding, revoke, consideration, detriment.

Exercise 2

Complete the passage with the following words and expressions.

binding effect; expiry; perform; communicated; in writing; unqualified; deadline; lapsed

Acceptance made be made orally, or by conduct. To be valid, this acceptance must be , i.e. if the offeree is required to an act or pay a sum of money, this must be done exactly.

The contract is formed when acceptance is received by an ...instantaneous form of transmission The postal acceptance rule states that the contract has when the acceptance is sent by the offeree.

The offeror may specify how the acceptance should be and set a on the of which the offer is said to have

D- Void, voidable and illegal contracts

العقود الباطلة والقابلة للإبطال

annulable	Voidable	قابل للإبطال
consentement	consent	رضا

déclaration inexacte	misrepresentation	تصريحات غير صحيحة
déclaration inexacte de bonne foi	Innocent misrepresentation	تصريحات غير صحيحة بحسن نية
déclaration inexacte par négligence	Negligent misrepresentation	تصريحات غير صحيحة ناتجة عن الإهمال
entacher	vitiate	يعيب
erreur	mistake	غلط
illégalité	illegality	لا شرعية
intimidation	duress	تخويف، تهديد
nul et de nul effet	void	باطل و عديم الأثر
véritable	genuine	حقيقي

Void, voidable and illegal contracts

العقود الباطلة والقابلة للإبطال

For a contract to be valid there must be genuine consent of the parties. That consent may be vitiated (i.e. harmed) by the following factors: (i) mistake; (ii) misrepresentation; (iii) duress; (iv) undue influence; and (v) illegality.

Exercise

Match the words to their descriptions.

1. mistake	a. a contract entered into by using threats or violence
2. illegal contract	b. a contract signed as a result of pressure, a position of
3. duress	authority or unfair advantage
4. undue influence	c. a contract for goods that have ceased to exist
5. misrepresentation	d. an untrue statement of fact made by one party to another in order to deceive
	e. a contract to do something unlawful

Answer:

1c, 2e, 3a, 4b, 5c, 6e.



باقي مصطلحات القانون المدني:

Source of Obligation ► مصادر الالتزام

The sources of obligation are:

1. The contract ► العقد
2. Unilateral disposition ► التصرف الانفرادي
3. The injurious act (illicit acts) ► الفعل الضار (العمل غير المشروع)
4. The beneficial acts (unlawful enrichment) ► الإثراء بلا سبب (الفعل النافع)
5. The Law ► القانون

Defects affecting consent or (vices of consent): عيوب الرضا

1. Duress: (Fear) ► الإكراه
2. Deceit and damage (fraud) ► التغرير – الغبن
3. Mistake (error) ► الغلط
4. Incapacity ► عديم الأهلية

1) Duress ; or Fear: الإكراه

An act that creates fear in the other contracting party leading to contract Violence then vitiates intent.

The violin is unwilling to contract his fear, which has been created by

Duress, fears leading him to contract. (الإكراه يبطل الإرادة)

The contract is null when it is concluded under duress, fear inspired by Physical violence's **or threats**, effecting the person on his **estate**, his **spouse** his **ascendants** Or his **descendant**.

Threat	الخوف	Estate	أموال
Spouse	الزوج إما زوجة	Ascendants	أصوله
Descendants	فروعه	Distinction	خاص، مستقل عن غيره

الإكراه يبطل الإرادة (يعيب) intent

Duress can be either physical or moral.

The contracts can also be annulled because of violence (Duress), physical or moral according to the following conditions:

1) The contractor must believe that a serious and imminent danger is going to threaten him - his life - his person - property - or his honor.

2) The party who invokes (يدعي) in violence to annul the contract must be -pushed - according to the circumstances - to accept it.

To appreciate violence: it must be taken in the consideration:

- If he is male or female.
- His age.
- His social conditions.

- His health.
- Any other circumstances

The violence must be exercised by the other party of the contract.

2) Deceit and damage Or (fraud and lesion) الغبن

Fraud Definition : is using intrigues Party into error which leads him to contract. It creates the error in the mind of the contractor thus (vitiating his intent).

The conditions of fraud are three :

- 1-Using fraudulent acts;
- 2-Fraud must be the determining factor inciting the victim to contract.
- 3-Fraud must arise from the other party or the latter must be aware of it.

Lesion : الغبن

Lesion is the discrepancy (الاختلاف) between what contracting party gives And what he takes.

Definition of deceit:

Deceit is the deceiving of one of the contracting parties by the other trickery means whether by word of mouth or deed in order to oblige him to consent to what he would not consent to without these means".

Mistake (or) error: الغلط

2. When it is relating essential qualities of thing, object of the contract (or nature of it).
2. Mistake in the nature of the contract it is considered essential.
5. Mistake relating to the identity or to the quality of the person.
4. Mistake in the thing-object of the contract itself. (a car instead of another car). And the cause of obligation.

5. Mistake in a matter of law. (مسألة قانونية)
6. Mistake bearing on the essential motives
7. Mistake bearing on the value of the things. (الخطأ المتعلق بقيمة الشيء)

We must also say: in order that the mistake produces its effect, the two parties of the contract must be in error or at least "error must be known or easy to be known from the other party".

"Mistake shall not be material except as to the provisions of the contract or as proved by circumstance of the case, the nature of the things or custom".

لا يعتبر الخطأ إلا فيما تضمنه صيغة العقد أو دلت عليه الملابسات وظروف الحال أو طبائع الأشياء أو العرف.

(2) Indifferent mistake or error:

- 1- The secondary qualities of the things or person.
- 2- The value of the things.
- 3- The simple motives.
- 4- The figures on a reckoning.

2) Subject matter: (المحل)

Definition:

Is the legal process which the two parties of the contract aim at or its objective.

The condition of the object are the following in Algerian civil law:

The object shall be an ascertained property: يكون مقوما

- a) In financial disposition shall be an ascertained property ► في الأمور المالية يكون مقوما
- b) It may be **real right** ► يصح أن يكون حق عيني
- c) It may be **easement** ► يصح أن يكون منفعة
- d) Any other financial right ► أي حق مالي آخر
- e) **Performance** ► تقديم عمل
- f) **Refrained from work** ► الامتناع عن عمل

It shall be known to the contracting parties.

It shall be not prohibited dealing by the legislator or shall be contrary to public order it morals. (It must be legal).

sufficiently and determined ► *Aim* ► يهدف

محدد بشكل كاف

Legal process ► إجراء قانوني

3)The cause of the contract:

Definition: It is the direct purpose intended in the contract by the two parties.
الغرض المباشر المقصود من العقد

Or: the motive which held the two parties of the contract **ratify** the contract.

Ratify ► أبرم **Motive** ► الدافع

The condition of the cause:

- a) The cause shall be exist. موجودا
- b) The cause shall be valid. صحيحا
- c) Permissible مباحا
- d) no contrary to public order or morals. غير مخالف للنظام العام والآداب

Two: Illicit acts or (The injurious acts)

(الفعل الضار) أو (الأعمال غير المشروعة)

Every injurious act shall render the person who commits it liable for damages even if he is non discerning person.

كل إضرار بالغير يلزم فاعله ولو غير مميز بضمان الضرر.

The legislator established the **dialectal responsibility** مسؤولية تقصيرية on the idea of wrong. Required concerning personal acts, the proof of wrong and **presumed the existence of wrong** with respect to the responsibility of other and the study will be into three parties:

- a) **The responsibility of personal acts.**
- b) **The responsibility of the acts of the other.**
- c) **The responsibility of the acts of other things**

Three: Unlawful enrichment or (The beneficial acts)

(الفعل النافع) أو (الكسب بلا سبب)

Definition: The person, who, without legitimate cause has grown rich at another's expense, is held for restitution up to the amount of the enrichment.

1. Enrichment without cause: الإثراء بدون سبب

Definition: No person shall take the property of another without cause and if he takes it he shall return it.

لا يسوغ لأحد أن يأخذ مال غيره بلا سبب شرعي فإن أخذه فعليه رده

2. Receiving what is not due: قبض غير المستحق

Definition: Whoever delivers something under the impression that he has to do so and, it is thereafter ascertained he had no such obligation, may take it back from its receiver if it is excitement and its like or value if it is not.

من أدى شيئا ظاناً أنه واجب عليه، ثم تبين عدم وجوبه فله استرداده ممن قبضه إن كان قائماً ومثله أو قيمته إن لم يكن قائماً.

3) Officiousness: الفضالة

Definition: Whoever renders a beneficial act to another without request but with licenses from the court or by necessity or as prescribed by custom, shall be considered as his representative and shall be subject to the following provision.

- 1) The agency rule shall be applied;
- 2) The officious person shall be liable for the Damage;
- 3) The officious person shall continue the work;
- 4) The officious person shall be liable from the Persons whom he delegates to them the work;
- 5) The officious person shall return what he has taken because of his officiousness as the agent, and in rendering and account for what He has done.

من قام بفعل نافع للغير دون أمره ولكن أذنت به المحكمة أو جبته ضرورة أو قضى به عرف فإنه يعتبر نائباً عنه وتسري عليه الأحكام التالية:

- 1) تسري قواعد الوكالة
- 2) الفضولي مسئول عن الأضرار
- 3) يجب على الفضولي أن يمضي في العمل

- (4) الفضولي مسئول عن العمل الذي عهده إلى أشخاص آخرين
(5) يلزم الفضولي برد ما استولى عليه بسبب الفضالة فيما يلزم به الوكيل وتقديم حساب ما قام به.

4) Settlement of the debt of another: قضاء دين الغير:

Definition: Whoever settles the debt of another by his order may have recourse against him for what he has paid on his behalf, and he shall be entitled to be the subrogate of the original creditor in claiming it whether he had stipulated resource against him or not.

من أوفى دين غيره بأمره كان له الرجوع على الآخر بما أداه عنه وقام الدائن الأصلي في مطالبته سواء اشترط الرجوع عليه أم لم يشترط.

Whoever settles the debt of another without his order may not have recourse against the debtor for what he has paid except as provided in the officious section.

من أوفى دين غيره دون أمره فليس له الرجوع بما دفعه على المدين إلا وفقاً (الفضالة) ولا على الدائن إلا إذا أبرأ المدين من الدين ولو بعد استيفاء دينه منه.

Or against the creditor unless he discharged the debtor from the debt even after he was paid his debt by him.

Four: Unilateral Disposition:

Definition a promise: A promise is what a person binds himself with to another in the future but not by way of a financial obligation and it may relate to a contract or work.

الوعد هو ما يفرضه الشخص على نفسه لغيره بالإضافة إلى المستقبل لا على سبيل الالتزام في المال وقد يقع على عقد أو عمل.

The promise shall bind its maker unless the dies or becomes bankrupt.

ويلزم الوعد صاحبه ما لم يمت أو يفلس

Five: The law

The law is the source of every obligation because by virtue of law obligations arise from facts and legal acts .Therefore it is an indirect source of obligation.



مصطلحات القانون الجبائي - ضريبي-

Tax law

ABATTEMENT FISCAL

TAX ALLOWANCE

تخفيض الضرائب

ACCUMULATION	accrual	تراكم، جمع
AGIOS	bank charges	فائدة الخصم
AMENDE	fine, penalty	غرامة
ASSIETTE DE L'IMPOT	tax base	أساس الضريبة
AVIS D'IMPOSITION	tax return	إخطار بدفع الضريبة
BAREME	scale	جدول، معدل، سلم
BENEFICES AVANT IMPOSITION	pre-tax profits	أرباح قبل الضريبة
CHARGES PATRONALES	employers' contributions	تكاليف المستخدم
CHARGES SOCIALES	National insurance contributions (NICs) (UK)	تكاليف اجتماعية

CODE DES IMPOTS	tax code	قانون الضرائب
CONTRIBUABLE	taxpayer	المكلف بالضريبة
DECLARATION FISCALE	W-2 form (US), tax return(UK)	تصريح جبائي، ضريبي
DEDUCTIBLE DES IMPOTS	tax deductible	قابل للخصم من الضرائب
DEGREVEMENT FISCAL	tax exemption/relief	تخفيض جبائي
DEPENSES DEDUCTIBLES	deductible expenses	مصاريف قابلة للخصم
DROIT DE TIMBRE	stamp duty	حق الطابع
DROITS DE DOUANE	customs duties	حقوق الجمارك
EVASION FISCALE	tax avoidance (légal)	تهرب جبائي
EXONERE D'IMPOT	free of tax	معفي من الضرائب
FAILLE	loophole	ثغرة

FEUILLE D'IMPOSITION FISCALE	tax form	ورقة جبائية
FRAUDE FISCALE	tax evasion	تهرب ضريبي
IMPOSABLE	taxable	خاضع للضريبة
IMPOT FONCIER	property tax	ضريبة عقارية
DIRECTION DES IMPOTS	inland revenue (UK), internal revenue service (US)	مصلحة الضرائب أو الجبائية
IMPOT RETENU A LA SOURCE	withholding tax	ضريبة دخل تقتطع من مصدرها
IMPOT SUR LA FORTUNE	wealth tax	ضريبة على الثروة
IMPOT SUR LES PLUS-VALUES	capital gains tax	ضريبة على القيمة المضافة
IMPOT SUR LES SOCIETES	corporation tax	ضريبة على الشركات
IMPOTS INDIRECTS	excise duties	ضرائب غير مباشرة

IMPOTS LOCAUX	local taxes (US), council tax (UK)	الضرائب المحلية
INFRACTION FISCALE	breach of the tax code	جريمة جبائية
PARADIS FISCAL	tax haven	جنة جبائية
PERCEPTEUR	tax collector	محصل الضرائب
PERCEVOIR DES IMPOTS	levy taxes	يحصل الضرائب
PRELEVEMENT	levy	اقتطاع
PRELEVEMENT FORFAITAIRE	withholding tax	اقتطاع جزافي
PRESSION FISCALE	tax burden	ضغط جبائي
REDRESSEMENT FISCAL	tax adjustment	تصحيح ضريبي
RETENUE D'IMPOT A LA SOURCE	PAYE (Pay As You Earn) (UK)	اقتطاع الضريبة من مصدرها
TAUX D'IMPOSITION	tax rate	نسبة فرض الضريبة

TRANCHE DU BAREME FISCAL	tax bracket	شريحة السلم الجبائي
TVA	VAT (Value Added Tax) (UK), sales tax (US)	الضريبة على القيمة المضافة

Exercise 1:

Match the words to their definitions:

1. tax evasion	a. a tax on people who are very rich.
2. tax bracket	b. a form filed with the state or local tax collection agency.
3. corporation tax	c. the illegal activities undertaken to escape paying taxes
4. tax avoidance	d. the level of income tax payable by a given individual, in relation to taxable income.
5. withholding ("pay- as-you-earn" taxation)	e. the legal means by which taxpayers can reduce their tax bill.
6. tax haven	f. the money deducted from your salary to pay the government taxes directly.
7. wealth tax	g. a jurisdiction where certain taxes are levied at a low rate or not at all.
8. tax return	h. a direct tax on the profits made by companies

Answers:

1c; 2d; 3h; 4e;5f; 6g; 7a; 8b.

Exercise 2

Complete the sentences with the following words and expressions.

capital gains ; loophole; deduct; VAT; levies.

1. The government taxes on petrol, alcohol and tobacco.
2. Profits made from the sale of assets, e.g. property, are liable to
3. The government has a huge deficit and will have to increase either income tax or.....
4. Companies can sums spent on training or reinvestment from their tax return.
5. Their accountant has discovered a in the law which enables the firm to avoid paying tax.

Answers:

Levies; capital gains; VAT; deduct; loophole.



السلطة القضائية والمهن القانونية

The courts system and legal practice

Français	anglais	arabe
ordre judiciaire ordinaire Tribunal Cour Cour suprême	Ordinary judicial order tribunal court Supreme court	النظام القضائي العادي محكمة مجلس قضائي المحكمة العليا أقسام المحكمة

Sections du tribunal Chambres de la cour Cour d'assises Garde des Sceaux juge civil Section commerciale Section sociale juge des affaires familiales juge des mineurs Président du tribunal Juge d'instruction juge des référés juge aux affaires familiales Parquet Procureur général, Chef du Parquet Procureur de la République Président de la cour ordre judiciaire administratif tribunal administratif juge administratif	court sections division of the court assize court Lord Chancellor Civil judge Trade section Social section Family judge Minor judge Court's president examining magistrate, investigating magistrate judge with power to hear urgent claims family court judge Crown Prosecution Service Director of Public Prosecutions deputy public prosecutor public prosecutor President of the court Administrative judicial order Administrative court Administrative judge	غرف المجلس القضائي محكمة الجنايات حافظ الأختام قاض مدني القسم التجاري القسم الاجتماعي قاضي شؤون الأسرة قاضي الأحداث رئيس المحكمة قاضي التحقيق قاضي الأمور المستعجلة قاضي شؤون الأسرة النيابة العامة النائب العام وكيل الجمهورية رئيس المجلس القضائي النظام القضائي الإداري محكمة إدارية قاض إداري
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Français	Anglais	Arabe
ordre judiciaire ordinaire Tribunal Cour Cour suprême	Ordinary judicial writ tribunal court Supreme court court sections	النظام القضائي العادي محكمة مجلس قضائي المحكمة العليا أقسام المحكمة

Sections du tribunal Chambres de la cour chambre correctionnelle appel pouvoir en cassation compétence Conseil constitutionnel Conseil d'état Tribunal des conflits	Court divisions Criminal division (of the Tribunal de Grande Instance) Appeal Appeal to the supreme court jurisdiction Constitutional Council Council of State court which settles jurisdictional disputes	غرف المجلس القضائي محكمة الجنايات استئناف طعن بالنقض (لدى المحكمة العليا) المجلس الدستوري مجلس الدولة محكمة التنازع اختصاص
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Français	Anglais	Arabe
accord de licence affaire apprentissage assesseur assistant d'un avocat associé assurer la défense authentification de testament avocat avocat à la Cour, à la Cour suprême avocat général avoué barre du tribunal barreau bâtonnier cabinet (avocats)	Licensing Case apprenticeship Assessor Paralegal Partner conduct a case Probate barrister, counsel Court's Counsel (QC) counsel for the prosecution Solicitor Court bar Bar President of the Bar chambers, law firm, practice	ترخيص قضية تمهين مساعد قضائي مساعد محام شريك تولى دفاع ... تأكيد صحة الوصية محام محام لدى المجلس المحامي العام وكيل دعوى حاجز الشهود نقابة المحامين نقيب المحامين مكتب محاماة حالة كاتب (محام، موثق ...)

cas	Case	مجلس النقابة
clerc (d'avocat, de notaire)	Clerk	مستشار قانوني
conseil de l'ordre	Bar Council	توكيل محام
conseil juridique	legal adviser,	ملف
constitution d'avocat	solicitor	حق محام في الترافع أمام
dossier	briefing a lawyer	جهة قضائية معينة-
droit d'un avocat de plaider devant une juridiction déterminée	Brief	تكوين (إعداد) ملف
établir le dossier	right of audience	مكتب، وكالة
étude	Brief	مكتب موثق
étude (notaires)	Firm	
	Chambers	
greffier		
homologation	Clerk	كاتب ضبط
huissier	Probate	تصديق
institut d'études judiciaires	Bailiff	محضر قضائي
licence de droit	Inns of Court	معهد الدراسات القضائية
litige	law degree	ليسانس في الحقوق
Locaux où exercent les barristers	Litigation	خلاف، نزاع
maîtrise en droit	Chambers	غرف
notaire	LL.M (Master of Laws)	ماستر في الحقوق
	Solicitor	موثق

Exercise 1

Read the passages and then answer the question.

Barristers

A barrister is a lawyer who has been admitted to "plead at the bar", an expression which dates back to the days when each courtroom was fitted with a rail or "bar" dividing the area used by the court from the general public. Only barristers were authorised to step up to the bar to plead their clients' cases.

Barristers are mainly litigation or courtroom lawyers who actually conduct cases in court. Unlike solicitors they have rights of audience in any court in the land. Before 2004, clients who needed to go to court could not see a barrister directly and had to arrange to see a solicitor first who then briefed the barrister. Clients can now go directly to a barrister in certain limited circumstances but most criminal, family and immigration work is excluded from these arrangements and most work done by barristers is conducted through solicitors. A student wishing to become a barrister needs a law degree (LL.M) and to apply to one of the Inns of Court in London to do a Bar Vocational Course (BVC). Apart from passing the exams he or she must keep terms, i.e. eat a number of dinners in the Great Hall of their Inn. After qualifying the barrister has to do a pupillage in chambers in order to observe and assist the "pupil master" in action. In recent years graduates have found it difficult to secure a pupillage and have experienced even more difficulty in obtaining a "tenancy", i.e., a position in chambers on completion of pupillage.

The requirements for admission to the BVC are strict and the course itself is demanding. A pupillage is similar to an internship in the medical profession and allows the new barrister to observe and assist the "pupil master" in action and learn from the experience.

Although a number of barristers may make up any particular "set" of chambers, they are prohibited from incorporating or joining together as partners, and each acts as a sole practitioner. When a junior counsel has practiced for 10-15 years he or she may be appointed Queen's Counsel (QC).

This is known as taking silk because the gowns they wear are not made of cloth but of silk. Their work mainly focusses on advocacy and giving opinions on points of law.

Solicitors

Like barristers, the most common methods of qualification are a normal undergraduate law degree, followed by a one year Post-Graduate Diploma in Law (PgDip. Law). Other routes, for example, spending time as a clerk to magistrates, or passing exams set by the Institute of Legal Executives (ILEX) are possible.

Thereafter they follow a different career path. Solicitors study on a one-year Legal Practice Course and then undertake a two-year apprenticeship with a solicitor, called the training contract (but still widely referred to as "articles" as in "articled clerk" by older members of the profession). On completion, the student becomes a solicitor and is "admitted to the roll".

The roll is a list of people qualified to be a solicitor and is kept on behalf of the Master of the Rolls whose more important job is that he is the head of the Court of Appeal of England and Wales.

Anyone wishing to take legal advice or have legal work done will go to see a solicitor and tell him or her what is required. This is called giving instructions. Traditionally solicitors undertake work such as drawing up contracts, conveyancing, probate (drawing up wills), divorce and child care, licensing, and immigration as well as preparing cases for barristers in the civil or criminal courts.

A solicitor's practice is known as a firm. There are a great many firms ranging from small country practices to large city firms employing perhaps hundreds of partners.

conveyancing

probate

Which of these activities are mostly undertaken by a barrister, and which by a solicitor? Put them in the right category.

Advocacy ; immigration work; divorce; legal opinion.

Mostly done by a barrister	Mostly done by a solicitor
.....
.....

Students answers

Exercise 1:

advocacy - conveyancing - divorce - immigration work - probate - legal opinion

<u>Mostly done by a barrister</u>	<u>Mostly done by a solicitor</u>
advocacy - legal opinion	divorce - probate - conveyancing - immigration work.

Exercise 2

Match each word to its definition.

<p>1. associate</p> <p>2. corporate counsel</p> <p>3. District Attorney</p> <p>4. intern</p> <p>5. paralegal</p> <p>6. sole practitioner</p> <p>7. witness</p> <p>8. Solicitor-General</p>	<p>a. an attorney working alone in private practice;</p> <p>b. an officer who conducts all litigation on behalf of the United States in the Supreme Court, and supervises the handling of litigation in the federal appellate courts</p> <p>c. an attorney who works in the legal department of a company</p> <p>d. a salaried employee carrying out legal tasks but not having a law degree</p> <p>e. a person who sees a crime being committed</p> <p>f. a public official who represents the government in criminal trials</p> <p>g. a salaried member of a partnership</p> <p>h. a person undergoing legal training in a law firm</p>
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Students answers

Exercise 2:

1. Associate → g). a salaried member of a partnership
2. Corporate counsel → c). an attorney who works in the legal department of a company
3. District attorney → f). a public official who represents the government in criminal trials
4. Intern → h). a person undergoing legal training in a law firm
5. Paralegal → d). a salaried employee carrying out legal tasks but not having a law degree
6. Sole practitioner → a). an attorney working alone in private practice
7. Witness → e). a person who sees a crime being committed
8. Solicitor-General → b). an officer who conducts all litigation on behalf of the United States in the Supreme Court, and supervises the handling of litigation in the federal appellate courts



الإفلاس

Bankruptcy

Actif	Assets	أصول
Administrateur judiciaire	Official receiver (UK), referee in bankruptcy (US)	مسير التسوية القضائية
Affacturage	factoring	تخصيم، بيع الديون، اعتماد أموال
Créance à recouvrer	Outstanding dept	دين واجب التحصيل
Créance garantie	Secured dept	دين مضمون
Créances irrécouvrables	Bad dept	ديون لا يمكن سدادها
Créancier	Creditor	دائن
Déclaration sous serment	Affidavit	تصريح تحت اليمين
Deposer	Lodge	قدم، أودع
dette non consolidée	floating debt	ديون عائمة
Dette non garantie	unsecured debt	دين غير مضمون
dissoudre	dissolve	يحل
dû	owing	واجب الدفع
faillite	bankruptcy	إفلاس
faire une demande de liquidation judiciaire	petition for bankruptcy	طلب التسوية القضائية
insolvabilité	insolvency	إعسار- متوقف عن الدفع
insolvable	insolvent	معسر
liquidateur	liquidator	مصف
liquidation volontaire	voluntary winding-up	تصفية إرادية
mise en règlement judiciaire	compulsory winding-up	في حالة تسوية قضائية

liquider	winding up	يصفي
passif	liabilities	ديون
mise en liquidation	liquidation, winding up	في حالة تصفية
recouvrement des créances	debt recovery	سداد الديون

Complete the passage with the following words and expressions.

Exercise

Affidavit; creditors; lodged; winding up; assets; insolvency; owed; bankruptcy; insolvent; petition.

..... a company involves selling all the ., paying off a percentage of what is still , and then dissolving the business. However, if the company is at the time, not everybody will get paid in full.

To ensure that all legal requirements are met, it is usual to ask a solicitor to for on your behalf. law . requires that before the court can hear the petition statements of truth must be beforehand. An of service of the petition must be filed at court.

Answers:

winding up ; assets; creditors; owed; insolvent, petition, bankruptcy, insolvency, lodged, affidavit.

تميز نظام الإفلاس عن نظام التسوية القضائية

*يعتبر الإفلاس والتسوية القضائية نظامين قانونيين من حيث خصائصهما

*الإفلاس طريق للتنفيذ الجماعي على أموال المدين الذي توقف عن دفع ديونه أما التسوية القضائية طريق لمنع التنفيذ على أموال المدين الذي توقف عن دفع ديونه؛ تغل يد المدين المشهر إفلاسه على التصرف في أمواله الحاضرة والمستقبلية لأنها تصبح من حق الدائنين بينما لا تغل يد المدين المقبول في التسوية القضائية فيبقى على رأس تجارته . لا يهدف الإفلاس إلى الصلح بينما الهدف الأساسي من التسوية القضائية هو الصلح وليس تصفية أموال المدين.

Distinguishing the bankruptcy system from judicial settlement system

Bankruptcy and judicial settlement are distinct legal systems bankruptcy in a way of collective execution on the money of the debtor who has stopped paying his debts, as for judicial settlement; it is a way of preventing of execution on the money of the debtor who has stopped paying his debts The hand of the debtor who is declared bankrupt is restricted to disposing of his present and future funds, while the hand of the debtor who is accepted in the judicial settlement is not tied, so he remains on top

of his business Bankruptcy does not aim at conciliation, while the primary objective of judicial settlement is conciliation

Français	Anglais	Arabe
abus de biens sociaux	misappropriation of funds	إساءة استعمال أموال الشركة
abus de confiance	breach of trust	خيانة الأمانة
abus de faiblesse	exploitation	استغلال
arnaque	sting, swindle, scam	غش
blanchiment d'argent	money laundering	تبييض الأموال
brigade financière	fraud squad	فرقة مكافحة الاحتيال
chapardage	pilfering	سرقة أموال قليلة
conspiration	conspiracy	مؤامرة
contrefaçon frauduleuse	forgery	تزوير، تزيف
corruption	corruption, bribery	رشوة
cybercriminalité	cybercrime	الجرائم الالكترونية
délit d'initié	insider trading	الاطلاع على المعلومات الخاصة عن الحالة المالية للشركة