

Villegas Curso De Finanzas Derecho Financiero Y Tributario

Sabine Michalowski

Curso de finanzas, derecho financiero y tributario Héctor B. Villegas,1975

Derecho tributario Juan Rafael Bravo Arteaga,2008

Fundamentos de Derecho Tributario Jorge Bravo Cucci,2018-01-26 Fundamentos de Derecho Tributario, es la síntesis de las preocupaciones teóricas con la nueva realidad de esta importante rama del Derecho. Usando la mejor doctrina en vigor, Jorge Bravo Cucci transita con habilidad, de la teoría general a la dogmática fiscal y a la realidad, con el propósito de fundar las bases para una profunda renovación del Derecho tributario peruano. Y lo hace con los pies afincados en la realidad que bien conoce, por la intensa práctica jurídica de su labor como abogado de empresas, y por su defensa irrestricta por los derechos fundamentales y de las instituciones del Estado democrático de Derecho.

Derecho Tributario. Reflexiones Jorge Bravo Cucci,2018-01-26 Derecho Tributario, Reflexiones, es la síntesis de los mejores artículos publicados por el autor -desde una perspectiva que he intentado sea crítica y especulativa- y que sin perjuicio del paso de los años, mantienen vigencia e importancia. Son reflexiones que tienen como objetivo generar en los especialistas en la materia y en aquellos que inician su exploración, una plataforma para iniciar y transitar por sus propios caminos, con audacia intelectual y alegría.

Curso de finanzas, derecho financiero y tributario: Ciencia de las finanzas públicas, derecho financiero, derecho tributario material, formal, penal, procesal e internacional, sistema tributario Héctor B. Villegas,1979

Lecciones de derecho tributario inspiradas por un maestro Lucy Cruz de Quiñones,Sofía Regueros de Ladrón de Guevara,Germán Alfonso Pardo Carrero,Fabio Londoño Gutiérrez,2010

Doctrina Judicial Tributaria Comentada Tomo 5 ,

Manual de derecho procesal tributario Paulo Cesar Conrado,2023-12-01 Cuando hablamos de proceso tributario se hace referencia al conflicto, esto es, a lo manifestado en el ámbito específico de la relación jurídico-tributaria, entendida así en el estricto sentido de la locución (es decir, la obligación tributaria). Si el derecho no se instaura por la insuficiencia del lenguaje competente, se puede asegurar que el conflicto, al que nos referimos, no es cualquiera, sino aquel que se materializa en el

lenguaje que el propio derecho consagra. Por esta razón, cuando se habla de proceso tributario hacemos referencia al lenguaje constitutivo del “conflicto tributario”. Asimismo, hablar de proceso tributario es hablar de derecho tributario, dado que en este (o mejor dicho, en sus específicas relaciones jurídicas) se instaura el “conflicto tributario” (por esta razón, el conflicto es tributario). El lenguaje constitutivo del conflicto tributario es, desde cierta óptica, un lenguaje verdaderamente “reconstitutivo” del derecho tributario. Por lo tanto, el proceso es un instrumento del derecho, vale decir, es un instrumento del instrumento. Si el proceso tributario reconstituye el propio derecho tributario, entonces se afirma lo siguiente: no es simplemente un proceso, sino es el propio derecho tributario que, de modo específico, es expuesto en el contingente lenguaje patológico. Paulo César Conrado.

Tax Treaty Case Law around the Globe 2020 Eric Kemmeren, Peter Essers, Daniel Smit, Öner Cihat, Michael Lang, Jeffrey Owens, Pasquale Pistone, Alexander Rust, Josef Schuch, Claus Staringer, Alfred Storck, Georg Kofler, Karoline Spies, 2021-08-04 A Global Overview of International Tax Disputes on DTC This book is a unique publication that gives a global overview of international tax disputes in respect of double tax conventions and thereby fills a gap in the area of tax treaty case law. It covers the 32 most important tax treaty cases that were decided around the world in 2019. The systematic structure of each chapter allows for the easy and efficient study and comparison of the various methods adopted for applying and interpreting tax treaties in different cases. With the continuously increasing importance of tax treaties, “Tax Treaty Case Law around the Globe 2020” is a valuable reference tool for anyone interested in tax treaty case law, including tax practitioners, multinational businesses, policymakers, tax administrators, judges and academics

La codificación tributaria Plazas Vega, Mauricio A, 2012-03-31 El propósito de este ensayo es hacer ver la trascendencia que representa la codificación para el Derecho tributario; una rama del ius que se ha consolidado en el último siglo a partir de oleadas de pensamiento social económico político y jurídico que se enriquecen con el profundo respaldo del derecho de la hacienda pública (llamado también con frecuencia derecho financiero o derecho financiero público) del cual hace parte. Para tal fin y naturalmente sobre los cimientos de los grandes movimientos y controversias que han tenido lugar especialmente en el ámbito del derecho privado y del derecho civil aborda la temática en torno al sentido que tiene un código en materia tributaria. Para hacerlo y como idea o intuición central que domina el discurso y la argumentación repasa en que las discusiones que sobre el particular han surgido en el ámbito de las ideas jurídicas difieren de la clásica controversia que tuvo lugar en Alemania entre THIBAUT y SAVIGNY la cual giró de modo fundamental en torno al contraste entre el código y el Derecho consuetudinario por una simple y contundente razón: la costumbre tiene muy poca importancia en nuestra especialidad debido a su estricta sujeción al principio nullum tributum sine lege al principio democrático tan caro al derecho liberal. Como igualmente precisa que los debates y reflexiones sobre la descodificación la recodificación y la neocodificación que con autorizados y encontrados criterios han tenido lugar en el derecho privado tienen un alcance relativo y de

características y proyecciones diferentes en el derecho tributario como es apenas natural si se tiene en cuenta que estamos ante una especialidad del derecho público cuyo núcleo temático está constituido por la obligación ex lege de pagar el tributo. Lo cual no significa por supuesto que nada de lo que se ha dicho y se diga sobre la codificación en el derecho privado es extraño por completo a nuestra rama ni que lo que desde la óptica de los tributos se aduzca al respecto necesariamente deba descartarse en el ámbito de las otras especialidades.

La defensa del contribuyente Luis Fraga-Pittaluga, 2023-12-06 Esta obra comienza por analizar los principios generales que orientan las relaciones entre la Administración Tributaria y los sujetos pasivos de la imposición, los cuales funcionan como marco de referencia y como límites infranqueables, dentro de los cual estas relaciones deben desenvolverse siempre y en todo caso. La supremacía de la Constitución, su carácter normativo y vinculante, y la subordinación absoluta de todos los poderes a sus mandatos, se presenta como la idea central y columna vertebral de toda la obra. De allí se derivan otros principios esenciales que articulan las relaciones entre el poder y los contribuyentes, comenzando, como no podía ser de otra forma, con el principio de la legalidad y su derivado principal, el de la competencia, de donde surge la regla, también omnipresente en el libro, de que la Administración está obligada a actuar siempre sometida al bloque de la legalidad, no existe sino para ejecutar la ley en beneficio de los intereses generales y no puede hacer sino aquello que la ley le autoriza, incluso cuando actúa en ejercicio del poder discrecional. Los principios de honestidad y transparencia de los cuales derivan dos importantes postulados que deben guiar las relaciones entre las Administraciones Tributarias y los contribuyentes: la buena fe y la confianza legítima. Los principios de participación y responsabilidad, así como el de recaudación eficiente, terminan por delinear el ambiente más propicio para que la relación jurídico-tributaria se conduzca en armonía, equilibrio y conciliación entre el interés fiscal y los derechos de los sujetos pasivos de la imposición.

Bases Para Una Modificación del Régimen de Cobranza Coactivo en el Tributario Chileno ,

El delito tributario Boris Barrera Crespo, 2005

Derecho Tributario Peruano Vol. I (2da. edición) Francisco Javier Ruiz de Castilla Ponce de León, 2023-03-31 El primer volumen se centra en los temas, principios y normas básicas del sistema tributario de nuestro país. El análisis busca ser sencillo, pero profundo, para ayudar al lector a comprender este sistema que, a veces, puede parecer bastante complejo. Una colección de dos volúmenes imprescindibles para entender lo más esencial del sistema tributario peruano.

Memorias De Las VI Jornadas Ecuatorianas De Derecho Tributario , 2005

Tributación medioambiental César J. Sánchez Muñoz, 2022-01-11 La tributación ambiental es un instrumento que, por un lado, protege el ecosistema y, por otro, ayuda a obtener ingresos para el fisco. En este contexto, la presente obra analiza los tributos de ordenación y su estructura a la luz del hecho generador y del principio del contaminador-pagador para demostrar su idoneidad. El trabajo también da cuenta de los principales escenarios de la imposición extrafiscal y, sin lugar a

dudas, sirve como referente para el diseño de políticas públicas en el marco de una política fiscal adecuada a los retos que afronta Colombia en materia de salvaguarda del entorno.

Lecciones de derecho tributario Sandra Sevillano, 2020-03-04 El derecho tributario es una de las ramas más interesantes del derecho, pues en ella convergen distintas perspectivas y visiones de otras áreas del conocimiento. Por ello, y porque los conceptos y las normas del derecho tributario no siempre colaboran para un rápido entendimiento y manejo de esta materia, es conocida como una de las ramas más difíciles del derecho. Sin embargo, su proyección sobre las relaciones sociales y económicas que se dan en un Estado constitucional de derecho aumentan su importancia y la necesidad de darle un tratamiento adecuado. Estas lecciones de derecho tributario han sido elaboradas desde la experiencia de Sandra Sevillano Chávez como docente en la Facultad de Derecho de la PUCP, y permiten guiar al estudiante en su primera aproximación al conocimiento del derecho tributario. No es una obra concluyente que pretenda dar respuesta a todas las interrogantes del derecho tributario actual sino más bien una introducción que le da al estudiante una herramienta para profundizar en aquellos aspectos que requiere investigar. Se trata de una obra que pone énfasis en los temas medulares para el entendimiento del fenómeno tributario y proporciona además una explicación sintética de los que son secundarios o que revisten mayor complejidad.

Unconstitutional Regimes and the Validity of Sovereign Debt Sabine Michalowski, 2016-02-17 Sabine Michalowski's work provides a much-needed legal perspective on the topical subject of Developing World debt repayment. The volume incorporates a single debtor country, Argentina, as an example to address global questions relating to this problem. The work assesses the range of complex issues involved in the context of international as well as national law. It further examines the political pressure creditors may apply to make vulnerable countries adapt their economic and other policies in line with their wishes. These raise obvious constitutional issues for the debtor country and pose questions of whether and how the inequality of bargaining power in such situations could influence the validity of any measures taken, whether contractual or legislative. Argentina has been chosen as a case study because as a large debtor country, it represents these sorts of issues.

Teoría sobre la imposición al valor agregado Jorge Bravo Cucci, 2018-01-26 Teoría sobre la imposición al valor agregado no es un Tratado ni un libro de exégesis de la Ley del IGV, pero sí uno en el que se pueden encontrar nociones profundas, preguntas, respuestas y referencias a doctrina y jurisprudencia, que —sin duda alguna— irán en auxilio para entender lo que supone un Impuesto al Valor Agregado e interpretar con mayor solidez la Ley del Impuesto General a las Ventas e Impuesto Selectivo al Consumo (IGV).

La autonomía del derecho de la hacienda pública y el derecho tributario Rubén O. Asorey, Andrea Amatucci, Mauricio Alfredo Plazas Vega, 2008

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