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MANUAL DE DIREITO TRIBUTÁRIO



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atlas

Manual Direito Tributário

Daniela Cordeiro



Manual Direito Tributário:

Manual de Direito Tributário: teoria e prática após a emenda constitucional 132/2023 Gustavo Abrahão dos Santos, 2024-09-12 Este livro aborda o Direito Tributário no contexto do Estado Democrático de Direito brasileiro tendo como base a Constituição Federal de 1988. A obra discute a relação entre o poder de tributar dos entes públicos e o dever dos contribuintes sejam eles pessoas físicas ou jurídicas. Além disso, destina-se a estudantes de Direito Administrativo e Ciências Contábeis oferecendo uma visão ampla e detalhada sobre tributação contemporânea com uma análise das questões econômicas e financeiras envolvidas. Nos primeiros capítulos o autor explora o Direito Tributário como um ramo do Direito Financeiro abordando a importância das receitas e despesas públicas para a gestão fiscal. Ele também traça um panorama histórico da evolução do sistema tributário no Brasil desde o período colonial até o atual sistema de 1988 e analisa as recentes reformas tributárias como a PEC 45/19, PEC 110/19 e a Emenda Constitucional nº 132/2023. A obra prossegue com uma análise aprofundada dos princípios constitucionais tributários e das imunidades tributárias com ênfase nas decisões do Supremo Tribunal Federal. Os capítulos seguintes tratam da obrigação tributária, seus desdobramentos e a legislação pertinente abordando a suspensão, extinção e exclusão do crédito tributário, bem como a responsabilidade tributária e a desconconsideração da pessoa jurídica. Nos capítulos finais são discutidos os impostos brasileiros e suas bases legais, além de uma aplicação prática do direito tributário com foco nas ações que contribuintes podem mover contra imposições tributárias injustas. O livro apresenta uma visão atual do Direito Tributário levando em conta as frequentes mudanças na legislação e as decisões judiciais sempre dentro dos limites do Estado Democrático de Direito.

Manual de direito tributário Sérgio Pinto Martins, 2003 Trata da Teoria do Direito Tributário seu histórico denomina o conceito autonomia posicional enciclopédica relaciona com outros ramos fontes eficácia no tempo e no espaço aplicação da legislação tributária interpretação e integração de suas normas e princípios Engloba portanto parte do que a Constituição e o Código Tributário Nacional CTN chamam de normas gerais de Direito Tributário. Em seguida são analisados o tributo e suas espécies o sistema tributário nacional as limitações constitucionais ao poder de tributar a discriminação de renda tributária a obrigação tributária o crédito tributário com suas divisões especialmente a suspensão de seus efeitos sua extinção e hipóteses de exclusão assim como a administração tributária o ilícito tributário e o processo administrativo e judicial tributário. Ao final dos conceitos o autor faz um estudo em relação a cada imposto indicando seus principais fatores e características.

Manual de direito tributário Eduardo Sabbag, 2012 Este livro aborda tópicos como A isonomia tributária A isonomia tributária e a cláusula pecunia non olet A cláusula pecunia non olet e a intributabilidade dos atos ilícitos A cláusula pecunia non olet e a plena capacidade tributária passiva art 126 CTN. A interpretação econômica A cláusula pecunia non olet e nossa linha conclusiva entre outros.

Processo Tributário Contemporâneo Juliano Tobias, 2025-05-30 A Reforma Tributária materializada pela Emenda Constitucional nº 132/2023 propõe a simplificação do complexo Sistema Tributário Nacional introduzindo o Imposto de Valor Adicionado IVA dividido entre a Contribuição Social sobre Bens e Serviços CBS e o Imposto sobre Bens e Serviços IBS além do Imposto Seletivo IS No

entanto a grande questão permanece qual será o real impacto dessas mudanças para o contribuinte. Diante de um cenário de incertezas e da perspectiva de uma das alíquotas mais altas do mundo, esta obra se propõe a examinar criticamente os meios processuais disponíveis para a defesa dos direitos dos contribuintes. Com uma abordagem prática e aprofundada, o livro analisa precedentes qualificados, súmulas e enunciados de eventos deliberativos do Judiciário. Oferece ainda uma visão pragmática da jurisprudência demonstrando como as decisões dos tribunais moldam a interpretação e aplica o das normas tributárias. Com um compromisso inegociável com a exatidão jurídica e a defesa do contribuinte, esta obra busca superar a superficialidade fornecendo análises sólidas e soluções eficazes na seara do direito processual tributário.

Manual de direito tributário Sergio Pinto Martins, 2012

Transação tributária e o princípio da legalidade tributária suficiente Daniela Cordeiro, 2024-10-31

O livro analisa a relativização do Princípio da Legalidade pela Lei de Transação Tributária abordando sua compatibilidade com o ordenamento jurídico e seu papel na resolução de conflitos tributários.

Doing Legal Research in Brazil Edilenice Lima Passos, 2001

Individuals' Income under Double Taxation Conventions: A Brazilian Approach Daniel Vitor Bellan, 2010-09-03

Tax conventions or tax treaties provide a means of settling on a uniform basis the most common problems that arise in the field of international double taxation. Brazil has over two dozen such conventions in force. This number might seem small but the country will inevitably enter into more such treaties given its economic growth, foreign investments and economic globalization in general. Two highly practical aspects form the basis of the book's analysis: interpretation and qualification under international tax law and Brazil's income tax on individuals. The author employs those starting points to tackle such thorny questions as: Is there coherence in the legal regime that is applicable to individuals' income in double taxation treaties? Is this system for individuals consistent? Is it in accordance with Brazilian constitutional principles? Professionals dealing with Brazil's tax regime will quickly find this work instructive, insightful and thought provoking.

Manual de Direito Tributário e Financeiro Aplicado José Carlos Carota, 2025-05-16

A 5ª edição deste livro traz de forma concisa e com uma linguagem de fácil assimilação o entendimento da complexa teoria do Direito Tributário e Financeiro brasileiro e sua aplicação prática no dia a dia empresarial, além de ser um instrumento essencial no ensino dessa área. A obra redigida de forma objetiva envolvendo teoria e prática, na qual as definições e conceitos utilizados são diretos sem envolver a parte histórica. De forma inédita e inovadora são demonstrados exemplos de cálculos de tributos empresariais incidentes em diversas operações tornando o livro extremamente útil para o gestor empresarial e acadêmicos. Nesta nova edição de 2025 atualizamos a complexa legislação fiscal tributária incluindo a Emenda Constitucional nº 132/23 e a Lei Complementar nº 214/25 Reforma Tributária que ainda carece de complementação. Destacando também o Banco de Questões de múltipla escolha com o respectivo gabarito. Este autêntico manual de Direito Tributário e Financeiro destina-se a administradores, advogados, consultores, contadores, empresários, operadores do Direito, professores e demais profissionais da área acadêmica e empresarial.

Bibliografia brasileira, 1995

Abuso na cobrança de tributos e os direitos da

personalidade Márcio Perez Ramos, 2022-08-11 A tributa o fator indissociável de qualquer Estado sofre com uma resistência natural entre os sujeitos dessa relação jurídica o contribuinte como sujeito passivo e o Estado como sujeito ativo Tal conflito por questões básicas regido pelo ordenamento jurídico atribuindo limites direitos deveres e definindo parâmetros técnicos a fim de minimizar os atritos entre essas partes Todavia sem embargos às condutas maliciosas dos indivíduos recalcitrantes contra a obrigação fiscal ao longo da história o Estado detentor de maior poder acaba por se valer de tal diferença de forças abusando de sua atividade tributante Desborda dos limites e direitos que ele mesmo na qualidade de poder legislativo instituiu e constrange o contribuinte com finalidade estranha atividade fiscal Nesse sentido não se pode separar a figura do contribuinte do homem que lhe dá vida Assim o Estado ao atingir ou até mesmo emascular as garantias desse contribuinte e não conhecer os limites impostos em lei acaba por violar direitos ainda mais profundos os ditos direitos do homem humanos e da personalidade do indivíduo Dessa forma dissertar sobre tal problemática se mostra relevante aos moldes esculpidos pela moderna democracia republicana além de se conformar com as nuances que toma a constituição dos direitos fundamentais entre todos os Estados A pesquisa adotou o método dedutivo partindo de argumentos gerais para a abordagem de casos específicos dentro do tema perseguido

Comparative Tax Law Victor Thuronyi, Kim Brooks, 2016-04-20 Although the details of tax law are literally endless differing not only from jurisdiction to jurisdiction but also from day to day structures and patterns exist across tax systems that can be understood with relative ease This book now in an updated new edition focuses on these essential patterns It provides an immensely useful introduction to the core common knowledge that any well informed tax lawyer or policy maker should have about comparative tax law in our times The busy reader will welcome the compact nature of this work which is shorter than the first edition and can be read in a weekend if one skips footnotes The authors elucidate the commonalities and differences across countries in areas including much of the detail new to the second edition general anti avoidance rules court decisions striking down tax laws as violating constitutional rules against retroactivity unequal treatment of equals confiscation and undue vagueness statutory interpretation inflation adjustment rules and the allowance for corporate equity value added tax systems concepts such as tax capital gain tax avoidance and partnership corporate shareholder tax systems the relationship between tax and financial accounting taxation of investment income tax authorities ability to obtain and process information about taxpayers and systems of appeals from tax assessments The information and analysis pull together valuable material which is scattered over a disparate literature much of it not available in English Especially considering the dynamic nature of tax law whose rate of change exceeds that of any other field of law the authors clear identification of the underlying patterns and fundamental structures that all tax systems have in common as well as where the differences lie guides the reader and offers resources for further research

El valor sistema tributario Felipe Romero García, 2005 El objetivo de este libro es el acercamiento al concepto de sistema tributario a través de sus notas configuradoras y de los elementos que lo componen entre los que ocupan lugar destacado los principios

que han de regir ese entramado de figuras tributarias *Bibliographic Guide to Latin American Studies*, 1986 **Manual de Direito Tributário** Hugo de Brito Machado Segundo, 2023-03-07 Apoiado no posicionamento dos tribunais mas sem deixar de fazer cr ticas quando oportuno o livro percorre a Constitui o Federal de 1988 e a legisla o complementar com nfase no C digo Tribut rio Nacional e nas Leis Complementares 87 1996 e 116 2003 Al m disso o Manual do Direito Tribut rio analisa a parte geral do Direito Tribut rio dedicada a institutos como os de legisla o tribut ria obriga o lan amento causas de suspens o e extin o do cr dito tribut rio etc e tamb m a parte especial relativa aos diversos tributos e em particular aos impostos em esp cie O livro tamb m faz uma abordagem interdisciplinar ao examinar a rela o mais pr xima do Direito Tribut rio com o Direito Processual Direito Penal e Direito Financeiro **La defensa del contribuyente** Luis Fraga-Pittaluga, 2023-12-06 Esta obra comienza por analizar los principios generales que orientan las relaciones entre la Administraci n Tributaria y los sujetos pasivos de la imposici n los cuales funcionan como marco de referencia y como l mites infranqueables dentro de los cual estas relaciones deben desenvolverse siempre y en todo caso La supremac a de la Constituci n su car cter normativo y vinculante y la subordinaci n absoluta de todos los poderes a sus mandatos se presenta como la idea central y columna vertebral de toda la obra De all se derivan otros principios esenciales que articulan las relaciones entre el poder y los contribuyentes comenzando como no pod a ser de otra forma con el principio de la legalidad y su derivado principal el de la competencia de donde surge la regla tambi n omnipresente en el libro de que la Administraci n est 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 act a 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 leg tima Los principios de participaci n y responsabilidad as como el de recaudaci n eficiente terminan por delinear el ambiente m s propicio para que la relaci n jur dico tributaria se conduzca en armon a equilibrio y conciliaci n entre el inter s fiscal y los derechos de los sujetos pasivos de la imposici n O processo administrativo como instrumento do princpio da prote o da confiana leg tima Lu s Guilherme Netto Andrade, 2020-12-01 O presente estudo tamb m se baseia na procedimentaliza o das atividades estatais que tem as seguintes finalidades para efetiva o a legitima o da atividade administrativa garantia dos direitos dos administrados o controle de conte do das decis es prote o da efic cia das decis es e a restri o ao controle de m rito das decis es por parte do judici rio A garantia dos direitos dos administrados decorre da legitimidade da a o estatal Esta confere autoridade administrativa a observ ncia dos deveres decorrentes dos direitos dos administrados e suas garantias o que cumpre notar preceitos a serem adimplidos para atua o estatal O processo administrativo assim existe e deve existir sempre para que o Estado n o exer a poder arbitr rio e ofenda os direitos e garantias fundamentais A prote o da efic cia das decis es decorre da necessidade de aceita o de determinado ato administrativo ap s a decis o de m rito proferida ap s tr mite de

processo no qual foram deduzidas razões produzidas provas verificada a verdade material e a vinculação da Administração decisória proferida. Por fim, o objeto deste trabalho científico volta a analisar a relação entre o Estado de Direito e o particular observando a necessidade da observância dos parâmetros exigidos dos direitos fundamentais do devido processo legal e dos princípios implícitos e explícitos do direito administrativo.

Double Taxation Conventions and Social Security Conventions Michael Lang, 2006. As social security systems can be based on contributions as well as on taxes it is of international interest to investigate the relation between double tax conventions and social security conventions. This book points out similarities as well as differences between these two types of conventions. 18 National Reports from nearly all EU countries as well as Israel, New Zealand, Russia and the USA on this topic are compiled and published in this volume. The National Reports partly focus on the comparison of certain types of provisions contained in such conventions, for example anti-discrimination clauses or the provisions concerning migrant workers. Moreover, multilateral conventions as well as EC law and the jurisdiction of the ECJ are the basis of this book. Additionally, experts in this field have volunteered contributions dealing with specific problems of tax treaties and social security conventions.

Manual de direito tributário Robinson Sakiyama Barreirinhas, 2009. A obra procura desenvolver todo o currículo exigido nos cursos de graduação e, em especial, as exigências dos editais de concursos públicos. Traz a matéria considerando inclusive a forma como os assuntos são exigidos nas provas de ingresso para as carreiras da Magistratura, Ministério Público, Advocacia Pública, Polícia Fiscal, entre outras. O livro, em forma de manual, busca facilitar o manuseio pelo estudante e pelo profissional; para tanto, apresenta também diversas tabelas e quadros sinóticos. Há em notas de rodapé referências ao entendimento de consagrados autores em consonância ou dissonância com a linha adotada. O trabalho também procura ilustrar os pontos de discussão doutrinária com o posicionamento jurisprudencial do Supremo Tribunal Federal e do Superior Tribunal de Justiça.

Bibliografia brasileira de direito, 1997

Manual Direito Tributrio Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has be apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Manual Direito Tributrio**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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