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Curso de Derecho Tributario Fernando Pérez Royo,Florián García Berro,Ignacio Pérez Royo,Francisco Escribano,Antonio Cubero Truyo,Francisco M. Carrasco González,2024-09-05 La obra contiene la exposici n completa y sistem tica de los diferentes impuestos que integran el Sistema Tributario del Estado y los impuestos locales precedida de un cap tulo sobre la historia de su formaci n y seguida de otro sobre fiscalidad de la Uni n Europea Est destinada a cubrir las necesidades de un p blico doble Por un lado los estudiantes de las licenciaturas de Derecho y de Econ micas y Empresariales adem s de quienes necesiten documentarse sobre el sistema de impuestos en la preparaci n de diferentes oposiciones a Cuerpos del Estado Comunidades Aut nomas y Corporaciones Locales Pero adem s los diferentes cap tulos han sido redactados teniendo en mente tambi n las necesidades de consulta por parte de profesionales tanto los pertenecientes al mundo del Derecho en sentido estricto como el dedicado a otras profesiones relacionadas con los impuestos El prop sito de servir a este doble tipo de lectores se refleja en el estilo de redacci n y en la selecci n de la informaci n contenida en cada cap tulo *Tributação sobre renda Vol. 2* Falcão, Joaquim,Guerra, Sérgio,Almeida, Rafael,2017-10-16 Este segundo volume dedicado ao estudo de tributa o sobre renda tem origem em profunda pesquisa e sistem tica consolida o dos materiais de aula acerca de temas que despertam crescente interesse no meio jur dico e reclamam mais aten o dos estudiosos do direito A inten o da Escola de Direito do Rio de Janeiro da Funda o Getulio Vargas tratar de quest es atuais sobre o tema aliando a dogm tica e a pragm tica jur dicas A obra trata de forma did tica e clara dos conceitos e princ pios de tributa o sobre renda analisando as quest es em face das condi es econ micas do desenvolvimento do pa s e das discuss es recentes sobre o processo de reforma do Estado O material aqui apresentado abranger assuntos relevantes como 1 IRPJ quest es espec ficas e tributa o das opera es financeiras IR imposto de renda de pessoas f sicas IR incentivos fiscais e Contribui o Social sobre o Lucro L quido CSLL Estudos Aplicados de Direito Empresarial - Tributário Régis Fernando de Ribeiro Braga,2019-12-01 Com renovada satisfa o e honra na qualidade de professor orientador das turmas de especializa o LL M em direito tribut rio do Insper Instituto de Pesquisa e Ensino novamente fui instado a apresentar os trabalhos que comp em o presente volume da Cole o Estudos Aplicados de Direito Empresarial Tribut rio Tais trabalhos elaborados por seus autores e aprovados pelo Insper como requisito para a obten o de suas titula es como Especialistas em Direito Tribut rio s o ora apresentados neste volume como resultado mais uma vez da frut fera parceira mantida por nossa Institui o com a Editora Almedina de h muito a maior editora em termos mundiais de temas jur dicos na l ngua portuguesa In Apresenta o de R gis Fernando de Ribeiro Braga *Coronavírus* Ana Carla Harmatiuk Matos,Ana Carolina Brochado Teixeira,Ana Luiza Maia Nevares,2020-06-03 A presente obra vem a lume em um dos momentos mais dram ticos e desafiadores j experimentados pela sociedade contempor nea Todos os dias a mesma liturgia se repete s o amplamente noticiados os n meros exponenciais de contamina es e bitos provocados pelo coronav rus Os efeitos da pandemia tamb m s o verificados no campo da economia Trabalhadores do mundo

todo se veem desempregados comerciantes n o t m perspectivas de quando a clientela retornar profissionais liberais tardam a receber novas demandas de servi o Com esse contexto permeando todo o tecido social a fam lia tida por muitos em sua acep o cl ssica como c lula base da sociedade n o poderia ficar imune Toda essa complexidade vivida e experienciada pela fam lia brasileira Assim certo que para al m do doloroso enfretamento do luto a pr pria necessidade imperativa de isolamento social tamb m gerou in meros impactos em temas atinentes conjugalidade e parentalidade A gravidade desses tempos exige que seu enfrentamento seja levado a s rio Os profissionais de todas as reas apesar de exaustos s o chamados a contribuir com seus mais nobres conhecimentos para tentar abrandar os efeitos nefastos desse per odo sob essa tica que a presente obra foi concebida Sua g nese ocorreu na P scoa tradicional feriado cat lico que carrega consigo a ideia de renova o e de esperan a Um grupo formado por cerca de quarenta civilistas debateu com muito entusiasmo o tema naquele momento catalisado pela exist ncia de um projeto de lei espec fico sobre o regime jur dico emergencial e transit rio das rela es de Direito de Fam lia e das Sucess es no per odo da pandemia do Coronav rus Covid 19 fato que o referido projeto n o se tornou lei vigente por m as discuss es entabuladas fizeram nascer um objetivo genu no de compartilhar tais reflex es com toda a comunidade jur dica Nesse percurso outros doutrinadores renomados foram convidados para agregar importantes li es vertidas nesse livro As perguntas a serem respondidas sobre o tema n o s o poucas A complexidade pode ser traduzida no af de perquirir afinal de contas sobre como trazer estabilidade em um per odo t o vol til Some se a isso a miss o de decidir sobre quest es t o sens veis e delicadas que n o encontram guarida em nenhum precedente judicial e em que todos os casos parecem ser casos dif ceis Por isso buscou se apresentar uma obra que efetivamente fornecesse bases s lidas para bem auxiliar no deslinde dessas controv rsias no campo do Direito das Fam lias e Sucess es Para tanto parte se de cinco eixos tem ticos i Fam lia sucess o e pandemia reflex es e desafios ii Contornos da conjugalidade no isolamento social iii Responsabilidade Parental e Conviv ncia Familiar iv Alimentos Solidariedade e Responsabilidade v Transmiss o sucess ria e seu planejamento com imensa satisfa o que conclu mos a coordena o deste trabalho fruto do esfor o conjunto de civilistas de escol com os votos de que possa contribuir para um Direito das Fam lias e das Sucess es mais justo e solid rio capaz de superar um potencial colapso do Poder Judici rio que se avizinha diante de enxurradas de demandas Cabe registrar um agradecimento especial para Ana Paula Borges Kingeski Camila Grubert e Sabrina de Paula Nascimento pelo aux lio na organiza o final da obra Por fim consigna se nossa gratid o Editora Foco na pessoa de sua editora jur dica Roberta Densa pelo apoio integral desde o momento de concep o deste livro As coordenadoras *Host Bibliographic Record for Boundwith Item Barcode 30112044669122 and Others* ,2013 **Gestão Fiscal** Edson Sebastião de Almeida,2020-08-18 Um livro de Gest o Fiscal voltado para o aperfei oamento de forma eficiente dos gestores fiscais sobre c lculo de imposto por dentro ou gross up e a n o cumulatividade nas apropria es de cr ditos fiscais do ICMS IPI PIS Pasep e da Cofins Para aqueles que est o come ando a carreira de gestor fiscal esse o livro que eu recomendo Pois agregando os conhecimentos t cnicos desenvolvidos com seus conhecimentos acad micos certamente

voc um forte candidato ao sucesso na rea fiscal Al m do mais possibilita voc treinar e acompanhar de forma efetiva sua equipe corrigindo e adotando procedimentos fiscais visando a melhoria de qualquer processo da cadeia produtiva e de comercializa o inclusive obtendo um ganho financeiro por meio de planejamento tribut rio Enfim o livro tem um conte do did tico n o apenas para o meio jur dico mas alcan a o meio cont bil empresarial e acad mico de uma forma geral *Isenção do Imposto sobre a Renda* Amanda Aparecida Silva Cardoso,2022-01-28 Este livro tem por objetivo tratar da possibilidade de alcan ar a isen o do Imposto sobre a Renda de pessoa f sica IRPF a trabalhadores ativos que possuem patologias graves sendo que a Lei 7 713 88 prev que o benef cio atingir somente os inativos ou reformados Assim sendo a presente obra apresentar as possibilidades de se estender a isen o para caso de ativos portadores das mol stias elencadas no artigo 6 inciso XIV da referida Lei levando se em considera o os princ pios constitucionais da dignidade da pessoa humana e da isonomia Dividido em tr s cap tulos o primeiro cap tulo aborda as no es gerais do Imposto sobre a Renda popularmente conhecido como Imposto de Renda ao longo do seu quase centen rio bem como as mudan as conceituais desde sua formula o at os dias atuais passando por v rias fases hist ricas no Brasil a partir de 1922 o segundo cap tulo trata do conceito de Isen o assim como os princ pios que lhe d o sustenta o enfatizando se os constitucionais da Dignidade da Pessoa Humana e da Isonomia o terceiro cap tulo analisa decis es judiciais tanto de julgadores legalistas positivistas para os quais a norma deve ser interpretada literalmente quanto daqueles que julgam a partir de uma interpreta o teleol gica sistem tica al m da lei levando em considera o o fato social Ademais apresentaremos o entendimento do Supremo Tribunal Federal e do Superior Tribunal de Justi a frente ao tema Manual de instrucciones IRPF 2013 Vizcaya Departamento de Hacienda y Finanzas,2014 **Un país posible** Teresa Raigada Fernández,Lucas Gortazar de la Rica,Jorge Galindo Alfonso,Antonio Roldán Monés,2023-10-25 Agotado el tiempo de la nueva pol tica y del populismo se abre una ventana de oportunidad para nuestro pa s Propuestas y reformas para que Espa a lidere la nueva econom a Espa a tiene en 2023 la misma renta real per c pita que en 2005 mientras que otros pa ses de nuestro entorno son mucho m s ricos que entonces Esto significa que en los ltimos dieciocho a os no hemos mejorado de media nuestro nivel de vida Nos encontramos por tanto en el camino hacia dos d cadas perdidas Hay muchas razones que explican c mo hemos llegado hasta aqu pero destaca un reto estructural de fondo el m s importante Espa a va rezagada en la carrera del conocimiento En Un pa s posible un plantel de prestigiosos polit logos economistas y soci logos ofrece un camino de reformas concretas acotadas realistas basadas en la evidencia y pol ticamente viables para cambiar esta trayectoria y contribuir a que Espa a se convierta en un pa s l der en la nueva econom a con un modelo justo y equilibrado Para lograrlo no es suficiente con implementar buenas reformas en el mbito de la formaci n la educaci n o la universidad por supuesto recogidas en este libro Tambi n es imprescindible transformar los mecanismos que obstaculizan la igualdad de oportunidades que son muchos en Espa a As se abordan muchos de los principales desaf os actuales como la adaptaci n del mercado laboral a la era de la automatizaci n y al shock de la inteligencia artificial las medidas para lograr una

vivienda accesible las pol ticas para reducir la brecha de g nero la reforma del sistema espa ol de pensiones las propuestas para reducir la presi n asistencial sobre la atenci n primaria los programas de descarbonizaci n justa o el replanteamiento de la fiscalidad para reducir la desigualdad e impulsar un crecimiento inclusivo entre otros **Libros españoles** ,1979 Bibliografía española ,2001-02 Libros españoles en venta ,1992 **Manual del IRPF** Miguel Ángel Martínez Berbel,Jaime Hinojosa Arco,2017 **Manual práctico del IRPF** Silvia Galindo Estrada,Sara Hidalgo Aguilar,Alicia Jiménez García,2011 **Manual práctico del IRPF** Silvia Galindo Alicia Jiménez, Sara Hidalgo,2011 **Manual práctico del IRPF** María del Carmen Hijano Calle,2008 **Manual del nuevo IRPF** Julio Banacloche Pérez,Banco de Santander Dirección de Recursos Humanos,1992 **The IRA Manual** Norman H. Tarver,Arvid L. Mortensen,1975 **IVA e IRPF para empresarios y profesionales** ,1999 *La Ley del IRPF y su nuevo reglamento* ,1999

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