

Curso De Derecho Financiero Y Tributario Derecho

Estudios de derecho financiero y tributario en homenaje al profesor Calvo Ortega .2005

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

Curso de Derecho Tributario Fernando Pérez Royo,Florián García Berro,Ignacio Pérez Royo,Francisco Escribano,Antonio Cubero Truyo,Francisco M. Carrasco González.2017-11-04 La 11a edición, cerrada a 20 de julio de 2017, incorpora las novedades normativas, así como las de jurisprudencia y doctrina, registradas desde el cierre de la anterior. En el ámbito normativo, las principales medidas aprobadas lo fueron a través de Decretos leyes, dada la situación excepcional derivada de las vicisitudes electorales. El primero fue el Real Decreto-ley 2/2016, de 30 de septiembre, que modificó el régimen de los pagos fraccionados en el IS. Siguió el Real Decreto-ley 3/2016, de 2 de diciembre, que incorporó las modificaciones tributarias que hubieran correspondido a la Ley de PGE 2017, imposible de tramitar a causa de las circunstancias mencionadas. Las medidas contenidas en dicho RDL afectan especialmente a las leyes sobre IS, IPN e Impuestos Especiales, así como a la LGT (en materia de aplazamientos). Otra medida a tomar en consideración, en el ámbito del IRPF, es el Real Decreto-ley 1/2017, de 20 de enero en el que se regula el tratamiento fiscal de las cantidades percibidas por la devolución de las cláusulas suelo. A la vista de estas modificaciones normativas, el Capítulo de «Normas tributarias» de la Ley de Presupuestos de 2017 (Ley 3/2017, de 27 de junio) se vio muy aligerado y se limitó a medidas puntuales en IVA, ITPAJD e Impuestos Especiales, aparte de las tradicionales normas de actualización de las Tasas estatales. En el ámbito de la normativa reglamentaria la principal novedad normativa es la contenida en el RD Real Decreto 596/2016, de 2 de diciembre, que modifica el Reglamento de la Ley del IVA, señaladamente en lo que se refiere al nuevo Sistema de Suministro Inmediato de Información. Por lo que hace a Jurisprudencia, destaca la STC de 11 de Mayo de 2017, que declaró inconstitucionales y nulos los arts. 107.1, 107.2 a) y 110.4 del TRLRHL en la medida que someten a tributación situaciones de inexistencia de incrementos de valor.

Curso de derecho financiero español José Juan Ferreiro Lapatza.2006-01-01

Curso de derecho financiero. I.Derecho Tributario. Parte General y Parte Especial. II.Derecho presupuestario Rafael Calvo Ortega.2011 Este Libro constituye una explicación sistemática del Derecho Tributario (Parte General y Parte Especial) y del Derecho Presupuestario. Estudia los sistemas de todos los entes públicos: Estado, Comunidades Autónomas, Municipios y Unión Europea. Quiere ser útil, preferentemente, a los universitarios que cursan las distintas disciplinas que integran el Derecho Financiero: ingreso y gasto público. El autor es Catedrático de Derecho Financiero y Tributario.

Curso de derecho financiero español José Juan Ferreiro Lapatza,Susana Sartorio Albalat.2004

Derecho Financiero y Tributario Español Centro de Estudios Financieros.1999

Derecho financiero y tributario Francisco Bohoyo Castañar,Javier Escobar Pascual.1984

Curso de derecho financiero y finanzas Addy Mazz.1984

El derecho financiero y tributario como articulación jurídica de la redistribución de la riqueza Carlos María López Espadafor.2023-05-11

Curso de derecho financiero español José Juan Ferreiro Lapatza,Susana Sartorio Albalat.2003

Derecho financiero y derechos fundamentales José María Martín Delgado.2010-01-01

Curso de derecho financiero y tributario Juan Martín Queralt,Carmelo Lozano Serrano,Jos Manuel Tejerizo Lpez,Gabriel Casado Ollero.2013-07-30

Curso de derecho tributario Rafael Calvo Ortega.1998

Lecciones de derecho financiero y tributario: Introducción al derecho financiero, derecho presupuestario (estatal), derecho tributario (parte general) Miguel Ángel Martínez Lago,Leonardo García de la Mora.2002

Curso Derecho Fiscal Tomo I Varios.2007-05-30 El Departamento de Derecho Fiscal tiene el agrado de presentar a la comunidad académica el Curso de Derecho Fiscal, tomo I, un trabajo que recoge la experiencia de diez años en la cátedra de hacienda pública en la Universidad Externado de Colombia, materia que ha sido dictada con un enfoque jurídico y que comprende la unidad material inescindible entre el gasto público y sus formas de financiación, especialmente el tributo. La actividad financiera del Estado por lo general se ha estudiado en las facultades de derecho de nuestro país, desde la perspectiva predominantemente económica y política, siguiendo la tradición europea de países como Alemania, Italia o España. La innovación de este curso es que retoma la mejor tradición de la segunda mitad del siglo xx en España, a partir de los trabajos de Sainz de Bujanda, en virtud del cual se fue configurando la autonomía dogmática de lo que en España se conoce como derecho financiero y tributario. Se retoma aquí la denominación francesa, como se puede inferir de su nombre, de la disciplina jurídica que se encarga del estudio sistemático de la actividad financiera pública desde una perspectiva esencialmente jurídica, como una contribución a la reflexión sobre la metodología para abordar los temas financieros del Estado en la facultades de derecho. Este curso es el resultado del seminario de investigación Aurelio Camacho Rueda, en memoria de nuestro profesor de la cátedra de hacienda pública en los años cincuenta y sesenta, que se llevó a cabo dentro de la agenda del Centro de Estudios Fiscales durante los dos últimos años y, por lo tanto, es un trabajo colectivo que bajo la dirección y soporte de los profesores Juan Zornoza, de la Universidad Carlos III de Madrid y Julio Roberto Piza, titular de la cátedra de hacienda pública en la Facultad de Derecho, contó con la participación de los profesores asistentes Roberto Insignares, Mauricio Marín y Gabriel Muñoz, y con el apoyo de los investigadores del Departamento. Una nota de agradecimiento particular al rector de la Universidad por su respaldo, y a los alumnos de la Facultad de Derecho durante estos años por su contribución a la materialización de este trabajo, que en todo caso seguirá siendo objeto de revisión permanente en la cátedra y en los seminarios de la Facultad de Derecho.

Curso de derecho financiero Rafael Calvo Ortega.2001

Curso de derecho financiero español José Juan Ferreiro Lapatza.1981

Curso de Derecho Financiero y Tributario Juan Martín Queralt,Carmelo Lozano Serrano,José Manuel Tejerizo López,Gabriel Casado Ollero,Germán Orón Moratal.2021-09-02 El Curso de Derecho Financiero y Tributario de los profesores Martín Queralt, Tejerizo López, Casado Ollero y Orón Moratal constituye un análisis exhaustivo de los ordenamientos tributario y presupuestario vigentes en España. Como se dice en el prólogo, se incorpora a la presente edición el profesor Orón Moratal sustituyendo, si es que ello puede hacerse, al añorado profesor Lozano Serrano, prematuramente fallecido el pasado año. Aunque se trata de un libro dedicado fundamentalmente al estudio de las normas generales del Derecho Financiero y tributario, también tiene cabida en él un examen algo más genérico de los tributos estatales, autonómicos y locales. Creemos que la lectura de los capítulos dedicados a este examen constituye un magnífico modo de introducirse en el proceloso y cada vez más confuso Sistema Tributario Español. Por supuesto, en estos capítulos se recogen las últimas novedades normativas introducidas en la materia. Con todo ello, este Curso pretende facilitar el conocimiento y el análisis del Derecho Financiero y Tributario a los estudiantes universitarios, y también a los profesionales del Derecho y del asesoramiento fiscal.

Reflexiones sobre la jurisprudencia y doctrina tributaria Julio Roberto Piza Rodríguez,César Sánchez Muñoz.2018-02-08 Desde la Constitución de 1991 la jurisprudencia ha tenido una mayor relevancia como fuente del

derecho tributario por cuenta de las innovaciones incorporadas en la Carta Política, no solo por la explícita adopción de la estructura del hecho generador como parte de la reserva de ley, así como la tipología tributaria tradicional, sino también por la adopción de los principios del sistema tributario como una medida de contención del poder tributario,) la inclusión del deber de todos los colombianos de contribuir. Desde entonces, el Centro Externadista de Estudios Fiscales (CEEF) ha utilizado en sus programas y debates la jurisprudencia, tal como se puede advertir en los diferentes trabajos publicados. Adicionalmente, por invitación de la Corte ha participado en los procesos de constitucionalidad, con lo cual se ha venido conformando una base jurisprudencial analítica que se discute ampliamente en los seminarios anuales que se realizan con la participación de las entidades oficiales encargadas de la doctrina tributaria en nuestro sistema. El presente trabajo, que inicialmente tenía un alcance más ambicioso, recoge algunos de los documentos preparados para estos seminarios, y se publica con el fin de iniciar una etapa más ordenada que dé cuenta anualmente de la doctrina y la jurisprudencia tributaria más significativa. Esta publicación es una continuación del banco jurisprudencial desarrollado en conjunto con el Departamento de Derecho Informático. Para aprovechar esta tarea, desde el año 2000 se creó el Observatorio de Jurisprudencia y Doctrina Fiscal y Tributaria (OJDOT), encargado de observar, analizar y hacer seguimiento a la jurisprudencia de la Corte Constitucional y el Consejo de Estado, así como a la doctrina de la DIAN, la DAF y la Secretaría de Hacienda Distrital, con el propósito de identificar las tendencias jurisprudenciales y utilizarlas dentro de los proyectos de investigación y de los programas académicos desarrollados por el departamento.

Curso de Derecho Tributario Fernando Pérez Royo, Florián García Berro, Ignacio Pérez Royo, Francisco Escribano, Antonio Cubero Truyo, Francisco M. Carrasco González. 2023-09-07 La obra contiene la exposición completa y sistemática de los diferentes impuestos que integran el Sistema Tributario del Estado y los impuestos locales, precedida de un capítulo sobre la historia de su formación y seguida de otro sobre fiscalidad de la Unión Europea. Está destinada a cubrir las necesidades de un público doble. Por un lado, los estudiantes de las licenciaturas de Derecho y de Económicas y Empresariales, además de quienes necesiten documentarse sobre el sistema de impuestos en la preparación de diferentes oposiciones a Cuerpos del Estado, Comunidades Autónomas y Corporaciones Locales. Pero, además, los diferentes capítulos han sido redactados teniendo en mente también 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 propósito de servir a este doble tipo de lectores se refleja en el estilo de redacción y en la selección de la información contenida en cada capítulo.

Derecho financiero y tributario Miguel Wert Ortega, José Carlos Alcalde Hernández. 1974

Curso de derecho financiero y tributario .2006

Curso de derecho tributario José Luis Pérez de Ayala. 1976

Curso de derecho financiero español José Juan Ferreiro Lapatza, Susana Sartorio Albalat. 2004

Hacienda y derecho Fernando Sainz de Bujanda. 1955 Discusses such issues as the political history and general principles of public finance, financial law and the law of taxation; important tax codifications and fiscal unification in Europe; economic planning and fiscal law; and the principles of international tax law.

Curso de finanzas, derecho financiero y tributario: Régimen impositivo argentino, crédito público, presupuesto, política financiera Héctor B. Villegas. 1979

Curso de derecho financiero Rafael Calvo Ortega, Juan Calvo Vérguez. 2021-05-03 Este Libro explica sistemáticamente el Derecho Tributario y el Derecho Presupuestario con un enfoque general y, posteriormente, proyectado al ordenamiento español. Para ello se ha procedido a una desagregación de materias que procuren una mejor y más fácil formación de los alumnos. Y, al mismo tiempo, permiten seguir los distintos programas de la Asignatura exigidos en cumplimiento de las normas académicas. Con la finalidad de proporcionar una información y formación más amplia se estudian los ordenamientos estatal, autonómico, municipal y comunitario (Unión Europea). Todo ello, lógicamente, dentro de las limitaciones de espacio derivadas de las normas y hábitos propios de los estudios de Grado. Esta edición incorpora las principales novedades normativas producidas a la luz de las últimas reformas tributarias. Se ha procurado hacer la incorporación de forma sintética, de manera que se conserve toda la materia en un solo volumen. Rafael Calvo Ortega es Catedrático de Derecho Financiero y Tributario y miembro de la Real Academia de Jurisprudencia y Legislación. Juan Calvo Vérguez es Catedrático de Derecho Financiero y Tributario.

Curso de derecho tributario .2013 Este libro contiene la exposición completa y sistemática de los diferentes impuestos que integran el Sistema Tributario del Estado y los impuestos locales, precedida de un capítulo sobre la historia de su formación y seguida de otro sobre fiscalidad de la Unión Europea. Los diferentes capítulos han sido redactados teniendo en mente también 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 propósito de servir a este doble tipo de lectores se refleja en el estilo de redacción y en la selección de la información contenida en cada capítulo. La séptima edición, cerrada a fecha de 30 de julio de 2013, incorpora las novedades registradas en el ordenamiento jurídico-tributario desde el cierre de la anterior edición.

Curso de Derecho Financiero Rafael Calvo Ortega, Juan Calvo Vérguez. 2020

Curso de derecho financiero Rafael Calvo Ortega, Juan Calvo Vérguez. 2016

Instituciones de derecho financiero y tributario Ferreiro Lapatza, José Juan. 2010-01-07 Este pequeño libro contiene sólo el prólogo y la primera parte (referida al Derecho financiero en general) de una obra que se publicará, ya completa, antes del inicio del próximo curso académico el último de los cursos en el que daré clase como Catedrático de Universidad (pública, por supuesto) en activo. Publico ahora este libro sin esperar a la conclusión de toda la obra, por un doble motivo y con una doble intención. En primer lugar, para que pueda servir a mis alumnos del curso 2009-2010 para estudiar y aprender la disciplina que yo imparto. Y para que puedan decirme, si deciden estudiar con este libro, si les ha sido útil para ello. En segundo lugar, porque desearía recibir las críticas de mis colegas para saber si he de mantener el rumbo o he de variarlo antes de concluir la escritura de mis Instituciones de Derecho Financiero, que es el título del libro cuya publicación ya completa la obra en septiembre de 2010 me permito anunciar ahora.

Curso de derecho financiero español José Juan Ferreiro Lapatza. 1993

Derecho tributario Rafael Calvo Ortega. 2005

Curso de derecho financiero español Jose Juan Ferreiro Lapatza. 1998

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