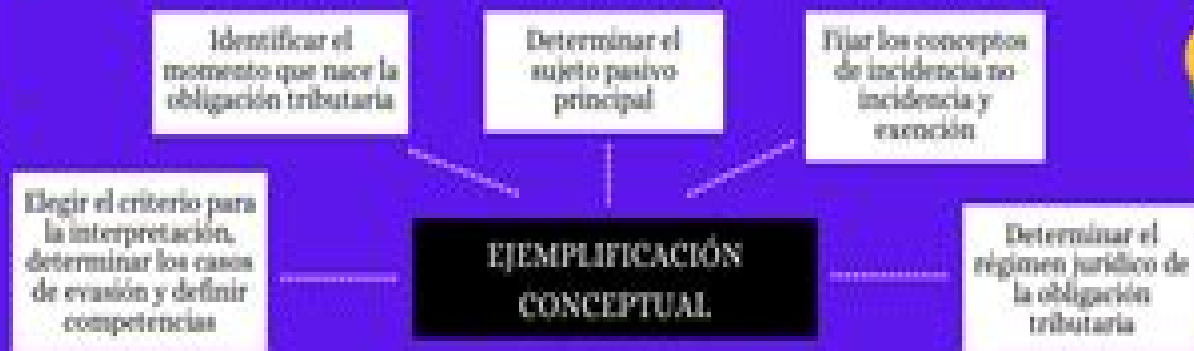


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Está regulado en el artículo 20 de la Ley General Tributaria, que dice que el hecho imponible «es el presupuesto fijado por la ley para configurar cada tributo y cuya realización origina el nacimiento de la obligación tributaria principal».

El hecho imponible es la expresión de una actividad económica y a la vez una manifestación de capacidad contributiva en que se ubica la causa jurídica de los tributos. Viene a ser cualquier acto económico que es susceptible de ser gravado con impuesto o contribución. La importancia del hecho imponible radica en los siguientes puntos:



La compra de un litro de gasolina genera la obligación de pagar al Estado los denominados tributos especiales sobre los carburantes.

Cuando adquirimos cigarrillos y hay que abonar el tributo especial de labores del tabaco.



El impuesto de matriculación nace en el hecho imponible de comprar un coche.



El Hecho Imponible

Emilie Sanchez



El Hecho Imponible:

Derecho Financiero y Tributario Español. Parte general. Lecciones de cátedra, 2006 **Derecho financiero y tributario** Alejandro Menéndez Moreno, 2008 *DERECHO FINANCIERO Y TRIBUTARIO. PARTE GENERAL. LECCIONES DE CÁTEDRA, (10ª EDICIÓN)* Alejandro Menéndez Moreno, 2009 La monografía se estructura en tres grandes apartados la primera estudia el concepto y fundamentos del ordenamiento jurídico del Derecho Financiero la segunda el Derecho Tributario desde el concepto y clases de tributos hasta la revisión en la vía administrativa de los actos tributarios y la tercera el Derecho Presupuestario elaboración de las Leyes de Presupuestos Generales del Estado ejecución control interno y externo etc INDICE Primera parte El Derecho Financiero concepto y fundamentos de su ordenamiento jurídico Lección 1 El concepto de Derecho Financiero Lección 2 El poder financiero Lección 3 Los principios constitucionales del Derecho Financiero Lección 4 Las fuentes del Derecho Financiero Lección 5 La aplicación de las normas del Derecho Financiero Segunda parte Derecho tributario Lección 6 Concepto y clases de tributos Lección 7 La estructura del tributo Lección 8 El nacimiento de los tributos Lección 9 La cuantificación de los tributos Lección 10 Los obligados tributarios Lección 11 La extinción de los tributos Lección 12 La aplicación de los tributos Lección 13 La gestión de los tributos Lección 14 La inspección de los tributos Lección 15 La recaudación de los tributos Lección 16 Los ilícitos tributarios Lección 17 La revisión en vía administrativa de los actos tributarios Tercera parte Derecho presupuestario Lección 18 El concepto de presupuesto y las leyes de presupuestos generales del Estado Lección 19 Los principios presupuestarios Lección 20 La elaboración y aprobación de las leyes de presupuestos generales del Estado Lección 21 La ejecución de las leyes de presupuestos generales del Estado gestión de los presupuestos de ingresos y de gastos Lección 22 La ejecución de las leyes de presupuestos generales del Estado modificaciones de los créditos y cuentas anuales Lección 23 El control de las leyes de presupuestos generales del Estado

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UF1814 - Información y atención tributaria al contribuyente José M^a Alonso Martín, 2017-08-23 La finalidad de esta Unidad Formativa es enseñar a atender a los contribuyentes de forma personal o telemática en las peticiones de información sugerencias consultas quejas y reclamaciones de naturaleza tributaria e informar a los contribuyentes sobre el estado de tramitación de los procedimientos tributarios en los que sean parte de forma diligente a fin de facilitar su seguimiento Para ello se estudiará el análisis del sistema tributario español la atención al contribuyente como las peticiones sugerencias consultas quejas y reclamaciones y se profundizará en el seguimiento del estado de tramitación de los procedimientos tributarios **Sistema fiscal español** Alarcón García Gloria, 2020-03-04 El Sistema Fiscal Español y de casi todos los países desarrollados con sus 30 40 o 50 tipos de impuestos y muchas más tasas y contribuciones especiales tiene una dimensión que lo hace casi inabarcable al mismo tiempo que difícil de aprender y de enseñar Esta obra trata sobre todo de proporcionar una visión conceptual y sistemática de todos los tributos que configuran nuestro Sistema Fiscal

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up to date as at July 2006 **Ley del Impuesto Sobre la Renta** Comisión Fiscal ,2019-06-11 En cumplimiento del ordenamiento constitucional el pasado 15 de diciembre de 2018 el Ejecutivo Federal present ante el Congreso de la Unión el paquete económico para el ejercicio de 2019 el cual incluye las iniciativas de Ley de Ingresos de la Federación el Presupuesto de Egresos de la Federación y los Criterios Generales de Política Económica En el referido paquete económico no se propusieron nuevos impuestos ni aumentos a los existentes solo algunas adecuaciones a las normas actuales Por lo que ve al tema de la recaudación la Ley de Ingresos de la Federación para el año 2019 prevé ingresos totales por 5 8 billones 6% más que en el 2018 de los cuales 3 2 billones se estiman provendrán de ingresos tributarios y en específico 1 7 billones se estarán generando por concepto de Impuesto Sobre la Renta Dentro de las disposiciones fiscales que conforman este impuesto se incluye la aplicación de tratamientos diferenciales de diversa naturaleza como deducciones exenciones regímenes especiales o sectoriales incluye tasas reducidas diferimientos facilidades administrativas así como el subsidio para el empleo *Manual de derecho financiero y tributario* Romero Flor Luis María,2023-02-01 Parte 1 derecho financiero parte 2 derecho tributario parte 3 derecho presupuestario Parte 1 derecho financiero parte 2 derecho tributario parte 3 derecho presupuestario

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Table of Contents El Hecho Imponible

1. Understanding the eBook El Hecho Imponible
 - The Rise of Digital Reading El Hecho Imponible
 - Advantages of eBooks Over Traditional Books
2. Identifying El Hecho Imponible
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an El Hecho Imponible
 - User-Friendly Interface
4. Exploring eBook Recommendations from El Hecho Imponible
 - Personalized Recommendations
 - El Hecho Imponible User Reviews and Ratings
 - El Hecho Imponible and Bestseller Lists
5. Accessing El Hecho Imponible Free and Paid eBooks
 - El Hecho Imponible Public Domain eBooks
 - El Hecho Imponible eBook Subscription Services
 - El Hecho Imponible Budget-Friendly Options

6. Navigating El Hecho Imponible eBook Formats
 - ePub, PDF, MOBI, and More
 - El Hecho Imponible Compatibility with Devices
 - El Hecho Imponible Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of El Hecho Imponible
 - Highlighting and Note-Taking El Hecho Imponible
 - Interactive Elements El Hecho Imponible
8. Staying Engaged with El Hecho Imponible
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers El Hecho Imponible
9. Balancing eBooks and Physical Books El Hecho Imponible
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection El Hecho Imponible
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine El Hecho Imponible
 - Setting Reading Goals El Hecho Imponible
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of El Hecho Imponible
 - Fact-Checking eBook Content of El Hecho Imponible
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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