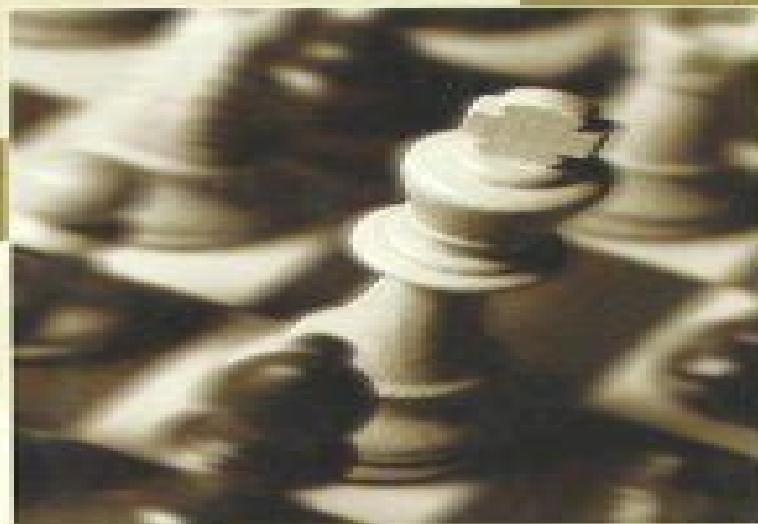


Caridad Gómez-Mourelo Castedo



EL NUEVO
**Régimen
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Tributario**

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LAS LEY

El Nuevo Regimen Sancionador Tributario

Christian Drosten

El Nuevo Regimen Sancionador Tributario:

El nuevo régimen sancionador tributario Adrián Torrealba Navas,2000-01-01

El procedimiento sancionador

tributario surgido de la ley de derechos y garantías del contribuyente José Antonio Cordero García,2009-10-28

Derecho Financiero y Tributario Español ,2007 DERECHO FINANCIERO Y TRIBUTARIO ESPAÑOL. NORMAS BASICAS (21a EDICION) Alejandro Menéndez Moreno,2009 Guia Practica de Sanciones Tributarias Julio Banacloche Pérez,2005 Ley general tributaria y reglamentos de desarrollo. Recopilación normativa. Novena edición 2017 Centro de Publicaciones,2017-05-23 LEY GENERAL TRIBUTARIA Y REGLAMENTOS DE DESARROLLO Recopilaci n normativa Novena edici n 2017 Formato epub Recopilaci n cuyo objetivo es sistematizar en un solo volumen toda la normativa general en materia tributaria partiendo de la Ley 58 2003 de 17 de diciembre General Tributaria que en su disposici n final novena habilita al Gobierno a dictar las disposiciones necesarias para el desarrollo y aplicaci n de dicha ley Est estructurada en diez Cap tulos conteniendo dicha normativa de desarrollo Incluye ndices sistem tico y anal tico de consulta notas a pie de p gina as como una clave de acceso para acceder a trav s de Internet a la versi n on line de la publicaci n Ley General Tributaria y Reglamentos de Desarrollo El sistema fiscal español y las entidades y operaciones financieras Enrique Piñel,Francisco Uría Fernández,Enrique José Abella Poblet,2006 Código tributario : Ley general tributaria y procedimientos Francisco Manuel Mellado Benavente,Javier Argente Álvarez,Antonio José Rodríguez Vegazo,2008-03 Los c digos tributarios de CISS pertenecen a la colecci n C digos CISS que en su edici n de 2008 abarca adem s otros t tulos en materia laboral mercantil y contable

Test sobre el Real Decreto 2063/2004, de 15 de octubre, por el que se aprueba el Reglamento general del régimen sancionador tributario José R. Gomis Fuentes, Test con 427 cuestiones de respuesta alternativa sobre el

Reglamento general del r gimen sancionador tributario Qu es el procedimiento sancionador en materia tributaria Se trata de un procedimiento dirigido a analizar la comisi n de una infracci n tributaria y a imponer de resultar procedente la sanci n que corresponda Una sanci n tributaria es una resoluci n administrativa que emite un rgano de la Administraci n Tributaria en el que se declara que una persona f sica o jur dica que es contribuyente ha cometido una infracci n que como veremos debe estar expresamente tipificada por la Ley y en consecuencia le impone una sanci n Se trata de una obra imprescindible para el acceso a puestos de la Agencia Tributaria la Hacienda P blica la Administraci n General del Estado Administraci n de las Comunidades Aut nomas y de las Administraciones Locales La problemática tributaria de la interposición de sociedades en la realización de actividades profesionales Olga Berta Carreras Manero,2021-07-01 Esta monograf a analiza la problem tica fiscal de la interposici n de sociedades en la realizaci n de actividades profesionales Su necesidad deriva del hecho de que el paso del tiempo nos permite observar la existencia en las ltimas d cadas de una tendencia generalizada al ejercicio de determinadas profesiones a trav s de personas jur dicas al resultar cada vez m s necesario ofrecer al cliente servicios en diversas reas o m s especializados De ah la proliferaci n de las sociedades profesionales Ahora bien con la citada difusi n de

este tipo social han surgido asimismo los problemas derivados de su funcionamiento siendo esencial delimitar si tales actuaciones constituyen una leg tima economa de opci n o bien se tratar a de una situaci n fraudulenta De este modo la obra comienza estudiando dicha delimitaci n para a continuaci n pasar a exponer las consecuencias derivadas de cada una de ellas A tal fin la presente obra de evidente actualidad resulta de inter s para los distintos operadores jur dicos profesionales y asesores fiscales al tratarse en la misma con minuciosidad y detalle los diversos problemas tributarios que la interposici n de sociedades profesionales comporta Olga Carreras Manero es Licenciada y Doctora en Derecho por la Universidad de Zaragoza donde es docente en el Departamento de Derecho de la Empresa Ha publicado distintos trabajos de investigaci n entre los que destacan una monograf a sobre La sucesi n en el Derecho tributario Aranzadi Cizur Menor 2011 y diversos art culos de investigaci n en revistas espa olas y extranjeras entre los que se encuentran El sujeto activo del delito contra la hacienda p blica an lisis de la autor a y otras formas de participaci n en el mismo Revista Espa ola de Derecho Financiero n m 167 2015 A vueltas con la obligaci n de informaci n de bienes y derechos situados en el extranjero Cr nica Tributaria n m 155 2015 Las medidas cautelares en el mbito tributario an lisis de las cuestiones m s conflictivas Revista Impuestos n m 4 2014 y Algunas reflexiones sobre la regulaci n en el ordenamiento jur dico espa ol de los cr ditos tributarios en el proceso concursal Revista de Derecho de la Universidad de Piura Per n mero 13 2012 Adem s la autora acreditada a Profesora Titular de Universidad ha obtenido un tramo de investigaci n por parte de la Comisi n Nacional Evaluadora de la Actividad

Investigadora **La justicia como fundamento del sistema tributario espa ol.** Juan Plaza Echevarría,2021-08-30 La presente obra aborda el fundamento del sistema impositivo espa ol a tenor del contenido del art culo 31 de la Constituci n Espa ola de 1978 cuya menci n a la justicia la sit a como un valor superior que constituye la cualidad del ordenamiento tributario El estudio aconseja comenzar con una aproximaci n a la filosof a cl sica para encontrar la vinculaci n entre tributo y justicia seg n los valores imperantes en la sociedad de cada poca Y puesto que el deber de contribuir tiene una dimensi n hacend stica jur dica y tambi n tica es obligado referirse a cada uno de estos aspectos pero desde un plano que tenga como nexo a la propia justicia La cuesti n no se limita al tributo y se extiende a la relaci n jur dico tributaria entendida como el conjunto de disposiciones que generan deberes derechos y garant as tanto en la creaci n de cada figura impositiva como en su aplicaci n El trabajo contin a con el an lisis de los axiomas sobre el tributo justo elaborados por la escol stica para posteriormente y a trav s de los principios de la imposici n formulados por la moderna doctrina cient fica llegar hasta los principios tributarios plasmados en el texto constitucional Adem s la evidente conexi n entre los ingresos y su destino hace que la actividad tributaria trascienda a su aspecto financiero y alcance una funci n social que en coherencia con el modelo de Estado social y democr tico de derecho tenga como referencia la realidad distinta y nica del ser humano as como su aspecto relacional y social En este punto la investigaci n se ocupa de la denominada por la escol stica causa final en cuya virtud el tributo se coloca al servicio de una finalidad concreta la consecuci n del bien com n Por ltimo se analiza la interpretaci n del

Tribunal Constitucional destacando ciertas ambigüedades en su doctrina pues si bien el alto tribunal reconoce el valor de la justicia como fundamento del sistema tributario también considera que el bien jurídico protegido es sobre todo garantizar la financiación suficiente de los gastos públicos lo que se traduce en un mandato imperativo al legislador y a los poderes públicos para buscar y gravar la riqueza allí donde se encuentra vinculando la justicia y eficacia recaudatoria A la vista de tal doctrina es obligado destacar la importancia que tiene para una justa aplicación del tributo la actuación administrativa y los límites que al ejercicio del poder tributario imponen los derechos fundamentales consagrados en la Constitución JUAN PLAZA

ECHEVARRÍA es doctor en Derecho por la Universidad San Pablo CEU licenciado en Derecho por la Universidad Complutense de Madrid y master en asesoría fiscal y derecho tributario por el Instituto de Estudios Superiores San Pablo CEU Inició la carrera profesional en 1992 como abogado en el Bufete Díaz Arias y en el año 1996 cofundó la firma legal Del Castillo Plaza y Asociados donde en la actualidad se ocupa de su actividad en las áreas de derecho mercantil tributario y penal económico En 2008 comenzó a compatibilizar el ejercicio de la abogacía con la docencia habiendo impartido clases en el Centro Universitario Villanueva UCM y en el Colegio Universitario de Estudios Financieros CUNEF Desde el año 2015 desarrolla su carrera docente en la Universidad Francisco de Vitoria UFV de la que es profesor de Sistema Fiscal y Sistema Tributario español en los grados de Derecho ADE y Análisis de Negocios así como en el Master de Acceso a la Abogacía La nueva ley de prevención del fraude fiscal Miguel Gil del Campo, Francisco M. Mellado Benavente, Enrique Molina Alguea, 2007

Leyes Tributarias. Recopilación normativa. Vigésima octava edición 2017 Centro de Publicaciones, 2017-06-20 Vigésima octava edición de Leyes Tributarias Recopilación Normativa actualizada a 1 de abril de 2017 Esta obra pone a disposición del ciudadano una amplia recopilación sobre normativa estatal básica en materia tributaria debidamente anotada y concordada Se acompaña de un CD ROM con la versión electrónica de la obra Se completa con la puesta a disposición en Internet del libro interactivo de actualización diaria y consulta online La versión online además de la puesta al día ofrecerá textos de información complementaria También se puede adquirir la versión de libro electrónico en formato epub Contiene dieciocho capítulos generales relativos a las siguientes materias normas generales y procedimiento legislativo específico de cada tributo en particular normas básicas estatales referidas a las haciendas autonómica y local disposiciones fiscales especiales convenios internacionales tasas estatales y referentes a normas relativas a la deuda aduanera Los capítulos dedicados a cada tributo recogen la ley reguladora y en su caso el reglamento además de alguna orden ministerial que se ha estimado de especial importancia en su aplicación En el caso de tributos cedidos se incluyen también las normas de rango legal dictadas por las Comunidades Autónomas El articulado se completa con notas a pie de página mediante concordancias a otras normas que guardan relación con la y referencias a otras disposiciones que lo desarrollan Se incluye índice analítico de consulta *Derecho Comunitario Y Procedimiento Tributario*. Fernando Fernández Marín, 2010-05-06 PARTE I Autonomía procedural del estado y ordenamiento comunitario PARTE II Los efectos jurídicos del derecho

comunitario en los procedimientos tributarios nacionales PARTE III La aplicaci n del derecho comunitario a trav s de los procedimientos tributarios nacionales *Modelo de Código tributario para América Latina* Ruth Yamile Salcedo Younes,Lucy Cruz de Quiñones,2010 Procedimiento y proceso administrativo práctico ,2006 Criterios de graduación de las sanciones administrativas en el orden social, Los Juan Manuel Sánchez-Terán Hernández,2007 Código tributario España,2007-09 **Reglamento de Recaudación Comentado** Antonio Montero Domínguez,2006 **Las medidas cautelares en materia tributaria** Miguel Ángel Luque Mateo,2006-04-03 El trabajo analiza sistem ticamente y de forma global las medidas cautelares en materia tributaria tomando como punto de partida la construcci n doctrinal de esta figura surgida inicialmente en el marco del proceso civil La primera parte construye una teor a general tributaria en cinco cap tulos

El primero presenta sus aspectos conceptuales la finalidad los fundamentos el concepto propuesto y el objeto de estudio El segundo cap tulo aborda el estudio de las caracter sticas de esta figura en primer lugar la instrumentalidad como rasgo esencial ntimamente vinculada a ella se encuentra la pendencia del proceso o procedimiento principal constituyendo una excepc i n las denominadas medidas provisionals En segundo lugar se incluye la provisionalidad y la anticipaci n provisional de algunos efectos de la resoluci n principal Y por ltimo se analiza la urgencia que plantea varios problemas la necesidad o no de audiencia previa la imposibilidad de adoptar medidas cautelares que aseguren el cobro de la deuda tributaria no liquidada y una incorrecta pr ctica administrativa en relaci n con las solicitudes de suspensi n El tercer cap tulo presenta los tres presupuestos b sicos de las medidas cautelares el periculum in mora el fumus boni iuris y la prestaci n de cauci n por el solicitante Se parte del an lisis de stos construido en la teor a general de las medidas cautelares para posteriormente esbozar sus perfiles en el mbito tributario distinguiendo su plasmaci n por una parte en las medidas cautelares que aseguran la eficacia de la Administraci n tributaria y por otra en las que garantizan la tutela judicial efectiva tanto en el mbito administrativo como jurisdiccional El cap tulo cuarto se dedica a la exposici n de los efectos de las medidas cautelares adoptadas en materia tributaria con especial detenimiento en aqu llas que anticipan provisionalmente la resoluci n principal medidas positivas cuya efectividad tratan de garantizar Esta parte general finaliza con un cap tulo el quinto destinado al estudio de los tres l mites para la adopci n de las medidas cautelares tributarias la producci n de graves perjuicios o perturbaciones el principio de proporcionalidad muy importante en el mbito tributario y la prohibici n de violaci n de derechos amparados por las leyes Dentro del primero de ellos incluimos el estudio de la valoraci n de intereses en conflicto presentado como un presupuesto en la Ley de la Jurisdicci n Contencioso Administrativa La segunda parte del trabajo se dedica al estudio de las medidas cautelares en particular Tras enunciar los diversos criterios clasificatorios se incluyen dos cap tulos uno el sexto que estudia las medidas cautelares administrativas diferenci ndolas seg n su fundamento al servicio de la tutela judicial efectiva principalmente la suspensi n de la ejecuci n del acto tributario con motivo de su impugnaci n sin olvidar las medidas positivas o de la eficacia de la Administraci n otro el s ptimo que versa sobre las medidas

jurisdiccionales concluyendo con una reflexión sobre la relación de esta figura con los efectos de sentencias firmes en materia tributaria y con el Proyecto de Ley Concursal. El estudio finaliza con las conclusiones recapituladoras y valorativas de lo expuesto a lo largo del trabajo culminando con unas propuestas de regulación unitaria y homogénea de las medidas cautelares en la Ley General Tributaria así como la sugerencia de algunas modificaciones en otras normas tributarias que contienen esta figura. El trabajo tiene en cuenta la regulación prevista en el Anteproyecto de la nueva Ley General Tributaria que sigue sin solucionar definitivamente las carencias detectadas en la regulación vigente dispersa de su régimen jurídico y reiteraciones innecesarias aunque introduce aspectos muy positivos en la regulación de las medidas cautelares adoptadas en vía administrativa. La falta de homogeneidad y claridad en la normatividad que regula esta figura la escasa atención doctrinal prestada a las medidas cautelares que aseguran la eficacia de la Administración tributaria la extraordinaria importancia de las que garantizan el derecho a la tutela judicial efectiva y la ausencia de un estudio unitario y sistemático que englobe todas las medidas cautelares en materia tributaria justifican la elaboración del trabajo.

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