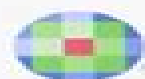


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How Immigrants Contribute to the Dominican Republic's Economy OECD, International Labour Organization, 2018-06-12
How Immigrants Contribute to the Dominican Republic's Economy is the result of a project carried out by the OECD Development Centre and the International Labour Organization with support from the European Union , *Código tributario* España, 2007-09 *Una década de jurisprudencia tributaria (2012-2021)* Varios, 2022-10-24 Para conmemorar la d cada de la Ley 1437 de 2011 por la cual se expidió el Código de Procedimiento Administrativo y de lo Contencioso Administrativo CPACA y recordar los treinta años de ausencia de Enrique Low Murtra reunimos los propósitos comunes de la Escuela Judicial Rodrigo Lara Bonilla el Centro Externadista de Estudios Fiscales CEEF y la Sección Cuarta del Consejo de Estado con la finalidad de analizar la jurisprudencia tributaria de la d cada en un seminario que se realizó el 3 de diciembre de 2021 y que dio lugar a los escritos que se condensan en esta obra Los trabajos fueron presentados por profesores y magistrados para una discusión abierta sobre la interpretación de las normas tributarias la función de la jurisprudencia y de las sentencias de unificación así como algunos temas que enfrenta la Sección Cuarta del Consejo de Estado que exigen un nivel más complejo de interpretación y aplicación del derecho como son los precios de transferencia La codificación tributaria Plazas Vega, Mauricio A, 2012-03-31 El propósito de este ensayo es hacer ver la trascendencia que representa la codificación para el Derecho tributario una rama del ius que se ha consolidado en el último siglo a partir de oleadas de pensamiento social económico político y jurídico que se enriquecen con el profundo respaldo del derecho de la hacienda pública llamado también con frecuencia derecho financiero o derecho financiero público del cual hace parte Para tal fin y naturalmente sobre los cimientos de los grandes movimientos y controversias que han tenido lugar especialmente en el ámbito del derecho privado y del derecho civil aborda la temática en torno al sentido que tiene un código en materia tributaria Para hacerlo y como idea o intuición central que domina el discurso y la argumentación repasa en que las discusiones que sobre el particular han surgido en el ámbito de las ideas jurídicas difieren de la clásica controversia que tuvo lugar en Alemania entre THIBAUT y SAVIGNY la cual giró de modo fundamental en torno al contraste entre el código y el Derecho consuetudinario por una simple y contundente razón la costumbre tiene muy poca importancia en nuestra especialidad debido a su estricta sujeción al principio *nullum tributum sine lege* al principio democrático tan caro al derecho liberal Como igualmente precisa que los debates y reflexiones sobre la descodificación la recodificación y la neocodificación que con autorizados y encontrados criterios han tenido lugar en el derecho privado tienen un alcance relativo y de características y proyecciones diferentes en el derecho tributario como es apenas natural si se tiene en cuenta que estamos ante una especialidad del derecho público cuyo núcleo temático está constituido por la obligación ex lege de pagar el tributo Lo cual no significa por supuesto que nada de lo que se ha dicho y se diga sobre la codificación en el derecho privado es extraño por completo a nuestra rama ni que lo que desde la óptica de los tributos se aduzca al respecto necesariamente deba descartarse en el ámbito de las otras especialidades **La**

sociedad anónima y la responsabilidad de sus administradores Enrique Alcalde Rodríguez, Roberto Guerrero Valenzuela, 2024-09-23 Esta obra es un aporte a la práctica del derecho de sociedades y al estudio de sus elementos más significativos desde la perspectiva del tipo societario denominado sociedad anónima pues realiza un análisis profundo y actualizado de sus instituciones haciéndose cargo tanto de opiniones de reconocidos autores nacionales y extranjeros como de resoluciones actualizadas de jurisprudencia judicial y administrativa abordando el conjunto de normas jurídicas que les son aplicables. Está destinada a estudiosos de la disciplina académicos y estudiantes a empresarios que buscan respuesta a los problemas jurídicos que enfrentan a jueces que se vean abocados a resolver conflictos en el ámbito societario y que requieran de una publicación que trate sistemáticamente tanto la doctrina como la práctica a legisladores que tengan por propósito realizar adecuaciones a la ley vigente y a la autoridad administrativa para apoyarla en todas sus funciones normativas e interpretativas. Para ello revisa cientos de fuentes bibliográficas y miles de resoluciones administrativas y judiciales procurando volcar la larga experiencia profesional y académica de los autores que les ha permitido tomar posiciones en cuestiones de habitual discusión. Por todo lo anterior está llamada a convertirse rápidamente en una obra de referencia indispensable en la disciplina del derecho comercial. Cómo los inmigrantes contribuyen a la economía de la República Dominicana OECD, International Labour Organization, 2018-06-12. Cómo los inmigrantes contribuyen a la economía de la República Dominicana es resultado de un proyecto realizado por el Centro de Desarrollo de la OCDE y la Organización Internacional del Trabajo con el apoyo de la Unión Europea. **Otros códigos** Carlos Petit, 2023-04-28

CONSIDERACIONES JURÍDICAS PARA LA IMPLEMENTACIÓN DEL DICTAMEN FISCAL EN NICARAGUA

Alfredo Antonio Artilles Mendieta, 2023-07-06 Durante el procedimiento de fiscalización y recaudación la Dirección General de Ingresos DGI actúa de conformidad con el Código Tributario CT Ley n. 562 publicada en La Gaceta Diario Oficial n. 227 del 23 de noviembre de 2005 y sus reformas Ley n. 598 publicada en La Gaceta Diario Oficial n. 177 del 11 de septiembre de 2006 que en su artículo 12 le asigna la facultad obligatoria y responsabilidad de exigir el cumplimiento de la obligación tributaria. Sin embargo aunque es responsabilidad de la DGI el llevar a cabo estas actividades el CT en su artículo n. 72 menciona que los contribuyentes o responsables tendrán derecho a asesorarse y escoger el nombre de las firmas privadas de Contadores Públicos CP y o Contadores Públicos Autorizados CPA para formular Dictamen Fiscal y hacer uso del mismo. Es importante destacar que la Ley n. 6 aprobada el 14 de abril de 1959 de Ejercicio del CP y publicada en La Gaceta Diario Oficial n. 94 del 30 de abril de 1959 reconoce en sus artículos 7 y 10 que solo los CPA y no los CP tienen la facultad de emitir dictámenes relacionados con la profesión y que cumplan con los requisitos para ser considerados como instrumentos con fe pública de conformidad con el artículo 11 de dicha ley. Aunque en nuestro CT ya se encuentra vigente el uso del Dictamen Fiscal a la fecha de este estudio no se ha puesto en práctica ni la DGI ha emitido pronunciamiento alguno al respecto. En el presente artículo se llevará a cabo un análisis de la legislación fiscal vigente en torno a la figura del Dictamen Fiscal y su relación con la

legislación para el ejercicio de la profesión de CPA También se propondrán adiciones o reformas a la legislación actual tomando como base mejores prácticas Estudios sobre el Código Penal reformado. Leyes Orgánicas 1/2015 y 2/2015 Lorenzo Morillas Cueva, Marta María Aguilar Cárceles, 2015 La obra se estructura en tres bloques dedicados respectivamente a la Parte General a la Parte Especial y al Derecho Procesal en treinta y tres capítulos Los contenidos de la LO 2/2015 en materia de terrorismo están analizados en el Bloque segundo capítulo trigésimo segundo el resto es dedicado a la LO 1/2015 en sus muy diversas y múltiples variables Han participado en la elaboración veintiocho autores todos ellos eminentes especialistas en las materias tratadas que han volcado en los escritos su sabiduría su rigor científico y la calidad de sus propuestas A todo ellos mi agradecimiento por su esfuerzo y el trabajo realizado y mis disculpas por la presión que he ejercido para que esta obra sea una realidad en los plazos establecidos

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