

Sonia Venegas Alvarez Derecho Fiscal

Comisión Fiscal CCPM

PRINCIPIOS DE DERECHO FISCAL 2018 C.P. y Lic. Javier Alejandro Sánchez Vega, 2018 Esta obra, PRINCIPIOS DE DERECHO FISCAL, da a conocer las principales características del Derecho Fiscal, los principios constitucionales que lo rigen, la normatividad aplicable tanto para las autoridades fiscales como para los contribuyentes. Contiene también el significado de diversos tecnicismos en materia fiscal para su mejor comprensión. INTRODUCCION ANTECEDENTES CAPITULO I. PRINCIPIOS CONSTITUCIONALES EN MATERIA FISCAL 1. Conceptos jurídicos fundamentales 1.1. Principios 2. Principios constitucionales 2.1. Principios constitucionales en materia fiscal 2.2. Principios fiscales tutelados por la constitución 2.3. Principios de Adam Smith 3. Derecho fiscal 3.1. Definiciones 3.2. Autonomía del derecho fiscal 3.3. Fuentes del derecho fiscal 3.3.1. La constitución 3.3.2. La ley 3.3.3. El reglamento 3.3.4. El decreto ley y el decreto delegado 3.3.5. La doctrina 3.3.6. La jurisprudencia 3.3.7. Tratados internacionales 3.3.8. Las reglas administrativas 4. Potestad y competencia tributaria 4.1. La potestad constitucional en materia de contribuciones 5. El sistema nacional de coordinación fiscal y la colaboración administrativa entre la federación y las entidades federativas 5.1. Competencia de las autoridades administrativas y organismos autónomos en materia fiscal 5.2. Poderes públicos y sus atribuciones en materia de contribuciones 5.2.1. El Congreso de la Unión y la formación de leyes fiscales 5.2.2. El Senado de la República y la aprobación de los tratados relacionados con contribuciones 5.2.3. La Cámara de Diputados y la aprobación del presupuesto de egresos 5.2.4. El Ejecutivo Federal y las iniciativas de ley, decretos y reglamentos en materia fiscal 5.3. La administración pública hacendaria y la aplicación de la ley fiscal 5.4. El poder judicial de la federación y la jurisprudencia 5.5. Los poderes de los estados y sus atribuciones en materia de contribuciones 6. Ley de Ingresos y Presupuesto de Egresos 6.1. Ley de Ingresos de la Federación 6.2. El Presupuesto de Egresos 7. Características de las leyes fiscales 8. Métodos de interpretación del derecho fiscal 9. De la aplicación de las leyes fiscales 10. Bases de organización de la justicia para el control constitucional y de legalidad 11. Tribunales y juzgados competentes en materia de lo contencioso-administrativo, federal y local CAPITULO II. ELEMENTOS SUSTANCIALES DE LAS CONTRIBUCIONES 1. Clasificación de las contribuciones 2. De los impuestos 3. Contribuyentes y otros obligados 4. Criterios de vinculación entre los hechos causa de las contribuciones y los titulares de la potestad fiscal. (La relación jurídico-tributaria) 5. Relación sustancial entre el hecho generador y la base gravable como elementos de definición de la contribución e indicadores de la capacidad económica y contributiva del

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VISITA DOMICILIARIA INTEGRAL LCI. MDA. Silvia Ingrid Cabal Ruíz, Conozca de manera clara y objetiva los lineamientos normativos que rigen la visita domiciliaria integral en materia de comercio exterior de conformidad con lo establecido en el artículo 42, fracción III del Código Fiscal de la Federación, a efecto de proporcionar los elementos técnicos, prácticos y normativos que le permitan conocer el procedimiento de dicha visita, así como las obligaciones derivadas de ésta, con lo cual se pretende generar al lector orientación, claridad y certeza jurídica e incluso evitar incurrir en un posible crédito fiscal. En razón de lo anterior, el Manual para mejor comprensión se divide en tres capítulos: “GENERALIDADES DE LA VISITA DOMICILIARIA INTEGRAL EN MATERIA DE COMERCIO EXTERIOR (ART. 42 F. III CFF)”, “PROCEDIMIENTO DE LA VISITA DOMICILIARIA INTEGRAL EN MATERIA DE COMERCIO EXTERIOR (ART. 42 F. III CFF)”, “LIQUIDACIÓN, INFRACCIONES Y SANCIONES PROLOGO INTRODUCCION CAPITULO I. GENERALIDADES DE LA VISITA DOMICILIARIA INTEGRAL EN MATERIA DE COMERCIO EXTERIOR 1.1. Acto administrativo 1.2. Principios que rigen a la visita domiciliaria 1.3. Autoridades aduaneras y facultades de comprobación 1.3.1. Facultades de la autoridad aduanera CAPITULO II.

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Valoración Aduanera Humberto Balam Lammoglia Riquelme,2021-06-01

Estudios jurídicos en homenaje a Eduardo Martínez de la Vega ,2008

Los principios que rigen la interpretación tributaria Mexico. Suprema Core de Justicia,2007

Derecho fiscal Sonia Venegas Álvarez,2016

La Comisión Nacional de los Derechos Humanos Francisco Javier Acuña Llamas,2003

Criterios no vinculativos Comisión Fiscal CCPM,2016-08-12 La Comisión Fiscal del Colegio de Contadores Públicos de México, A.C., tiene como misión el estudio y análisis de los instrumentos legales y administrativos que integran el marco jurídico tributario en México, participando activamente, tanto en la interpretación y aplicación de normas tributarias a casos específicos como en la difusión de las normas y de sus distintas interpretaciones legales. Las autoridades administrativas encargadas de la aplicación de las normas tributarias, para efectos de fiscalización y recaudación, fundamentalmente, generan también criterios para la interpretación y aplicación de las disposiciones fiscales, en un intento de guiar a los contribuyentes en la aplicación de dichas normas. Como parte de su facultad de difusión hacia los contribuyentes, las autoridades se han dado a la tarea de recopilar una serie de prácticas conocidas en el ejercicio de sus facultades de revisión, que resultan de la interpretación de las normas tributarias por parte de los contribuyentes, que difiere del criterio de aplicación que estima adecuado la propia autoridad. Con la finalidad primordial de dar difusión a la divergencia de opiniones en la interpretación de las normas e inhibir la aplicación de criterios diversos a los manifestados por la autoridad, surgen los Criterios no vinculativos que son publicados y actualizados de manera periódica por el SAT. La presente obra tiene como finalidad el análisis objetivo y detallado de los criterios no vinculativos vigentes al momento de la edición de este libro, en el contexto de las disposiciones que dan origen a los mismos, y que deviene en una divergencia de criterios y opiniones entre autoridades y contribuyentes. Los integrantes de la Comisión Fiscal esperamos que el estudio e interpretación realizado en cada caso particular, enriquezca el análisis y evaluación de las disposiciones referidas por los criterios no vinculativos analizados en esta obra, y que ello sirva de instrumento para mejorar la relación tributaria entre particulares y autoridad, en la aplicación de los mismos.

Justicia administrativa Germán Cisneros Farías, Jorge Fernández Ruiz, Miguel Alejandro López Olvera, 2007

Polícia municipal e federalismo brasileiro Bruno Silva Ferreira, 2025-06-03 No contexto brasileiro, a gestão da segurança pública enfrenta desafios constantes, especialmente nos municípios, que estão na linha de frente das demandas sociais e políticas públicas. O estudo de Bruno Silva Ferreira, *Polícia Municipal e Federalismo Brasileiro: Os Desafios da Autonomia na Segurança Pública*, aborda uma questão fundamental: como a autonomia financeira dos municípios pode impactar a eficácia das políticas de segurança pública? Com base no caso de São Luís, o autor explora como a distribuição de recursos pelo Fundo Nacional de Segurança Pública e a descentralização fiscal influenciam a atuação das instituições municipais de segurança. Com uma abordagem interdisciplinar, a pesquisa analisa a interação entre União, estados e municípios, e como o federalismo fiscal molda a eficácia das políticas de segurança. Ao integrar dados empíricos, entrevistas e um estudo de caso profundo, Ferreira propõe caminhos concretos para fortalecer a autonomia dos municípios e aprimorar a segurança pública local. Esta obra não é apenas uma análise acadêmica robusta, mas um convite à reflexão sobre o futuro da gestão pública e o fortalecimento do pacto federativo no Brasil. O livro é uma leitura essencial para profissionais da segurança pública, gestores municipais e acadêmicos interessados em compreender as dinâmicas financeiras e institucionais que impactam a segurança no Brasil. Paulo Roberto Barbosa Ramos

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Nuevo régimen fiscal y penal fiscal Pastora Melgar Manzanilla, Sonia Venegas Álvarez, Daniel Márquez Gómez, 2021

Nuevo régimen fiscal y penal fiscal Pastora Melgar Manzanilla, Sonia Venegas Álvarez, Daniel Márquez Gómez, 2021

Derecho Fiscal Adolfo Arriola Vizcaíno, 1998

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