

# Derecho Financiero Mexicano Sergio Francisco De La Garza Pdf

**LCI. MDA. Silvia Ingrid Cabal Ruíz**

Análisis e interpretación de las Leyes Fiscales en México Alejandro Covarrubias Rivera, 2015-10-21 Gran parte de las controversias entre las autoridades fiscales y los contribuyentes se derivan de la interpretación de las disposiciones aplicables, ya que se realizan en su sentido literalista, buscando desentrañar la norma jurídica y anteponiendo los intereses de las partes en conflicto. De aquí surge la importancia de contar con los conocimientos necesarios para llevar a cabo esta labor, en el marco de un modelo teórico que contenga los métodos de interpretación, la hermenéutica, la técnica legislativa, las ficciones y presunciones, la doctrina jurídica y las reglas gramaticales, herramientas indispensables para llevar a cabo esta tarea interpretativa. El libro aporta herramientas para efectuar el análisis y la interpretación de las leyes fiscales; la forma en que se integran los componentes son un aporte para la construcción de un modelo teórico. El contenido no solo es aplicable al terreno fiscal, sino también a otras leyes que componen el sistema jurídico mexicano, por lo cual es un texto valioso, tanto para profesionistas que ejercen una práctica vinculada con el Derecho Fiscal y Derecho Tributario como para estudiantes que se forman en carreras afines a este objeto de estudio.

*Ética, función pública y derechos humanos* Dra. Nohemí Bello Gallardo, Dr. Raúl Ruiz Canizales, 2024-06-07 Una de las tesis que subyace en esta obra colectiva es que las entidades públicas y sus integrantes tienen un ineludible compromiso de reafirmar la importancia de la ética como una herramienta o asignatura imprescindible para el fortalecimiento de la Administración pública en todos los niveles de gobierno. Son tiempos álgidos en los que la ciudadanía reclama ver la práctica gubernamental no como una simple suma de voluntades para delegar el ejercicio del poder, sino como el espacio de lo transparente. De este modo, se persigue arraigar la convicción de que el ejercicio del poder, al margen de los principios éticos, desemboca en actitudes que dañan el sano desarrollo de todas las instituciones que le imprimen su fisonomía al Estado. Además de lo anterior, el necesario desarrollo de la cultura de la ética en la toma de decisiones, desde el ejercicio de servicio público, se constituye en una herramienta que fomenta la adopción de las mejores prácticas entre quienes forman parte de aquél. Los participantes en esta obra colectiva coinciden en que actualmente la sociedad civil es más exigente y más atenta, además de profundamente vigilante de la actuación cotidiana de quienes forman parte del servicio público, pero

sobre todo cada vez más deseosa de contar con instituciones a la altura de esas mismas exigencias.

*PLATAFORMAS DIGITALES 2020* L.C. Wilfredo Fabià García, ACTUALIZADO con la Segunda Modificación a la RMF 2020 (Publicada en el D.O.F. del 24 de julio de 2020) En esta obra se analiza el concepto de comercio electrónico prestando atención en sus orígenes, la evolución que experimenta, y las principales problemáticas que representa buscando sus soluciones mediante las diferentes recomendaciones y propuestas establecidas por organismos internacionales encargados de su regulación buscando con ello una igualdad entre los países del mundo. Este libro se divide en cinco capítulos en donde se aborda el comercio electrónico las ventajas y desventajas tanto para los consumidores así como las empresas que realizan operaciones a través de medios digitales. Se desarrolla el tema de plataformas digitales para efectos de la Ley de ISR e IVA respetando las obligaciones que deben de cumplir y las consecuencias que conllevan por el incumplimiento sin olvidar los beneficios o facilidades que se tienen. INTRODUCCION ABREVIATURAS CAPITULO I. COMERCIO ELECTRONICO 1.1. Antecedentes históricos 1.1.1. ¿Qué es el comercio electrónico? 1.2. Características del comercio electrónico 1.2.1. Características de las empresas digitales 1.3. Clasificación del comercio electrónico 1.3.1. Modelos de comercio electrónico 1.3.2. Clasificación en la forma en que generan valor 1.4. Ventajas y desventajas 1.4.1. Ventajas 1.4.2. Desventajas 1.5. Plataformas digitales 1.5.1. Qué es una plataforma digital 1.5.2. Usuarios de las plataformas digitales 1.6. México y la OCDE 1.6.1. Beneficios para México 1.6.2. ¿Qué es el BEPS? 1.6.3. ¿Cómo surgen los problemas del BEPS? 1.6.4. Acciones del Proyecto BEPS 1.7. Criterios establecidos por la OCDE 1.7.1. Retos en materia de IVA 1.7.2. Propuestas de solución 1.7.3. Retos en materia de ISR 1.7.4. Propuestas de solución 1.8. Criterios establecidos por la Unión Europea 1.8.1. Retos en materia de ISR 1.8.2. Retos en materia de IVA 1.8.3. Propuestas de la Unión Europea 1.9. Iniciativa de Ley en México 1.9.1. Obligados al pago 1.9.2. Cálculo del impuesto 1.9.3. Acumulación de los ingresos 1.9.4. Exenciones y desgravaciones 1.9.5. Del impuesto del ejercicio y pagos provisionales 1.10. Regulación del comercio electrónico en México 1.10.1. Contratos por medios electrónicos 1.10.2. Consentimiento de los contratos 1.10.3. La oferta realizada a través de medios electrónicos 1.10.4. Derechos de los consumidores CAPITULO II. PLATAFORMAS TECNOLOGICAS Y LA LEY DEL IMPUESTO SOBRE LA RENTA 2.1. Disposiciones generales 2.1.1. Establecimiento permanente virtual 2.1.2. Establecimiento permanente de las plataformas Digitales 2.1.3. Designación de un representante legal de las plataformas digitales 2.1.4. Inscripción en el RFC de las plataformas digitales 2.2. Elementos de las contribuciones del nuevo régimen fiscal 2.3. Prestación de servicios de transporte de pasajeros y bienes Caso práctico 1 Caso práctico 2 Caso práctico 3 Caso práctico 4 2.4. Prestación de servicios de hospedaje Caso práctico 1 Caso práctico 2 Caso práctico 3 2.5. Enajenación de bienes y prestación de servicios Caso práctico 1 Caso práctico 2 2.6. Ingresos obtenidos en efectivo y por la plataforma Caso práctico 1 2.7. Opción de considerar las retenciones de ISR como pagos definitivos 2.8. Personas físicas que inician operaciones 2.9. Ingresos obtenidos por plataformas digitales salarios e intereses 2.10. Ingresos obtenidos por RIF y por plataformas digitales 2.11. RIF que inician

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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

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## Derecho Financiero Mexicano Sergio Francisco De La Garza Pdf Introduction

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