

Modèle De Convention De Compensation Des Crances Et Dettes

Joacim Rocklöv

Le droit civil français, suivant l'ordre du Code, ouvrage dans lequel on a taché de réunir la théorie à la pratique Charles Bonaventure Marie Toullier, 1837

Maîtriser L'I.Soc Dominique Darte, Yves Noël, 2017-05-31 Ce livre entend être à la fois complet et didactique. Il présente l'avantage d'être structuré sur base de la déclaration à l'impôt des sociétés et combine, avec une rare efficacité, les approches pratique, juridique et comptable. Il est l'ouvrage de référence pour tous ceux qui désirent maîtriser la logique permettant de calculer la base imposable à l'impôt des sociétés. Il tient compte des dernières modifications légales en la matière. Il s'adresse tant aux professionnels de la comptabilité et de la fiscalité, qui y trouveront de nombreuses informations pratiques, qu'aux professeurs et étudiants qui pourront approcher cette matière complexe qu'est l'impôt des sociétés de manière concrète, grâce aux nombreux exemples qu'ils pourront y trouver. De par sa grande clarté et les multiples cas pratiques qu'il propose, cet ouvrage mis à jour annuellement est désormais l'outil indispensable de tous ceux qui sont confrontés à cette problématique. Il représente un investissement rapidement rentabilisé.

Clôture des comptes annuels Micheline Claes, Gérard Delvaux, 2024-06-10 La publication annuelle des comptes correspond à la fixation des enregistrements comptables de fin d'exercice. C'est un processus chronophage dès lors qu'il implique une multitude d'intervenants différents. Ironiquement, il semble exiger chaque année plus d'informations, de documents et d'annexes alors que les délais pour le réaliser semblent toujours plus réduits. Ce processus permet, à travers l'élaboration du bilan et des comptes de résultat, d'élaborer une image fidèle de la situation de l'entreprise. En conformité avec les règles en vigueur et établie de bonne foi, cette épure comptable se doit d'être la plus objective possible. L'ensemble s'enrichit d'une mise à jour des nouvelles mesures induites par un état toujours plus impécunieux et leur suivi d'exercice en exercice. Les interventions de la CNC ont encore été enrichies et leurs implications concrètes sont illustrées à travers de nombreux exemples ou commentaires. Concrètement, vous y trouverez aussi une approche exhaustive des ATN et de l'impact de leur fiscalité sur l'entreprise et ses collaborateurs. Ces différentes approches confèrent au présent ouvrage tous les côtés pratiques d'un ouvrage destiné tant aux professionnels du chiffre qu'aux chefs d'entreprise. Pour conclure, la mise à jour des

multiples seuils, taux et autres montants déductibles (ou non) en vigueur dans les calculs de l'administration transforment le présent livre en outil de productivité ultime : un guide qui devrait vous éviter le recours répété à des recherches fastidieuses dans de multiples sources que vous trouvez ici rassemblées.

Codex de l'expert-comptable et du conseil fiscal 2014 ,

Le code des impôts sur les revenus Anonyme,2014-09-03 Bilan sur les aspects financiers de la taxation et de la fiscalité en Belgique. La fiscalité est une matière en perpétuelle mutation qui nécessite une vigilance particulière. Les lois et arrêtés se succèdent et le contribuable éprouve des difficultés à suivre ces mutations. C'est dans un souci de clarté, d'exactitude et de fiabilité qu'EdiPro a conçu cet ouvrage entièrement mis à jour. Il comprend non seulement le Code des Impôts sur les Revenus et l'arrêté royal d'exécution pour l'exercice d'imposition 2014, mais également les modifications publiées jusqu'à la date du 20 mai 2014 et applicables à l'exercice d'imposition 2015. Afin de permettre une recherche aisée, une table des matières détaillée ainsi qu'un index pointu des mots clés sont mis à la disposition des praticiens et des étudiants. En outre, tous les montants de base sont automatiquement indexés lorsque cette indexation est prévue par la loi. Les arrêtés royaux auxquels renvoie la loi sont également mentionnés. Un guide pratique pour mieux appréhender les enjeux de l'imposition en Belgique.

Le droit fiscal en Belgique Collectif,2015-06-26 Comme chaque année, les auteurs de l'ouvrage ont, chacun dans leur domaine de spécialité, fait le bilan des modifications significatives qu'a connues le droit fiscal au cours de l'année écoulée. Qu'il s'agisse des nouveautés législatives, des évolutions jurisprudentielles, ou de la doctrine les commentant, cet ouvrage offre une véritable vue d'ensemble des actualités du droit fiscal belge et international. Y sont notamment analysés : - la nouvelle disposition anti-abus et son application ; - les nombreuses nouveautés apportées aux droits de succession ; - la détermination de l'usage professionnel des différents biens (dont les véhicules) partiellement utilisés à des fins privées à titre gratuit ; - l'adaptation de la réglementation applicable aux factures et ses conséquences majeures ; - l'assujettissement des notaires et huissiers de justice ; - le « nouveau » régime des revenus mobiliers ; - la question de l'exonération des services publics. Le droit pénal fiscal fait par ailleurs l'objet d'un nouveau chapitre à part entière. Riche en références jurisprudentielles et doctrinales, cette nouvelle édition constitue, dans la lignée des précédents volumes, un véritable guide pratique et complet pour le praticien du droit fiscal. Un ouvrage de référence destiné aux notaires et huissiers de justice, dressant le tableau des évolutions jurisprudentielles fiscales en Belgique en 2013

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