Derecho Financiero Carlos Javier Verduzco Reina

Emilie Sanchez

Derecho procesal fiscal y aduanero 2019 Juan Rabindrana Cisneros García, Carlos Javier Verduzco Reina, 2019-03-01 Una de las funciones más importantes que desarrolla el Estado es su actividad recaudadora, la cual se ejerce a fin de poder contar con recursos suficientes para hacer frente al gasto público y con éste, a sus necesidades de desarrollo e inversión. Pero también es importante destacar que dentro de esta actividad se deben respetar los derechos humanos de las personas y las garantías que nuestra Constitución consagra para su defensa. En el presente libro se abordan los principales derechos humanos de los contribuyentes, tanto los que se están establecidos en los tratados internacionales, como los reconocidos en nuestra Constitución Política. Se analizan temas como el escrito libre y las formas de comunicación con la autoridad fiscal y aduanera; los requisitos de los actos que emiten las autoridades administrativas para considerarse legales; el recurso de revocación (tanto el tradicional como el exclusivo de fondo); el procedimiento contencioso administrativo federal, (sumario, ordinario, en línea y exclusivo de fondo) y otros medios de defensa con que cuentan los particulares. Los autores han procurado desarrollar el texto de la forma más sencilla posible y de acuerdo con el plan de estudios de la Facultad de Derecho de la UNAM, en donde ambos son profesores de las materias que el libro trata, por lo que lo consideramos útil para los alumnos que estudian derecho, pero también para cualquier persona que desee conocer los medios de defensa con los que cuenta el gobernado en contra de actos de autoridad que afecten su esfera jurídica, bien sea de una autoridad fiscal, aduanera o administrativa. La obra está enfocada al ámbito federal, por lo que se analiza la estructura del Servicio de Administración Tributaria y del Tribunal Federal de Justicia Administrativa y su novedosa relación con el Sistema Nacional Anticorrupción. Es necesario que los gobernados conozcan sus derechos y la forma como se pueden hacer valer los mismos cuando exista un acto de autoridad que en la esfera administrativa pueda lesionarlos. Esperamos que esta obra contribuya a conseguir un mejor Estado de Derecho. El respeto por los derechos humanos de los gobernados es la gran tarea de los abogados del siglo XXI, luchemos siempre por conseguirlo.

<u>T-MEC Comentado Tomo 3</u> Castro Acosta, Leonel, Cabrera Hernández, Daniel, 2021 El Centro Universitario de Estudios Jurídicos (CUEJ) presenta el libro T-MEC comentado, el cual es una obra colectiva desarrollada por los profesores de esta escuela especializada en Derecho Aduanero y Comercio Exterior, todos académicos y muchos de ellos —además— han sido servidores públicos de la Administración General de Aduanas, hoy ANAM (Agencia Nacional de Aduanas de México) y de la

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