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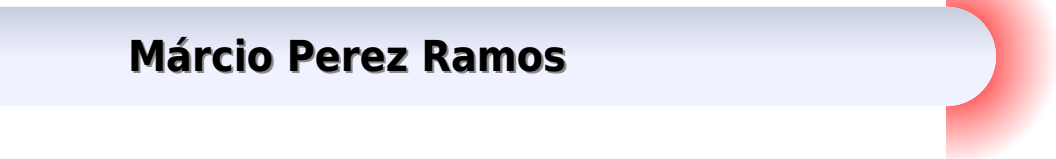
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Manual Direito Tributário

Márcio Perez Ramos



Manual Direito Tributário:

Manual de Direito Tributário: teoria e prática após a emenda constitucional 132/2023 Gustavo Abrahão dos Santos, 2024-09-12 Este livro aborda o Direito Tributário no contexto do Estado Democrático de Direito brasileiro tendo como base a Constituição Federal de 1988. A obra discute a relação entre o poder de tributar dos entes públicos e o dever dos contribuintes sejam eles pessoas físicas ou jurídicas. Além disso destina-se a estudantes de Direito Administrativo e Ciências Contábeis oferecendo uma visão ampla e detalhada sobre tributação contemporânea com uma análise das questões econômicas e financeiras envolvidas. Nos primeiros capítulos o autor explora o Direito Tributário como um ramo do Direito Financeiro abordando a importância das receitas e despesas públicas para a gestão fiscal. Ele também traça um panorama histórico da evolução do sistema tributário no Brasil desde o período colonial até o atual sistema de 1988 e analisa as recentes reformas tributárias como a PEC 45/19, PEC 110/19 e a Emenda Constitucional nº 132/2023. A obra prossegue com uma análise aprofundada dos princípios constitucionais tributários e das imunidades tributárias com ênfase nas decisões do Supremo Tribunal Federal. Os capítulos seguintes tratam da obrigação tributária, seus desdobramentos e a legislação pertinente abordando a suspensão, extinção e exclusão do crédito tributário, bem como a responsabilidade tributária e a desconconsideração da pessoa jurídica. Nos capítulos finais são discutidos os impostos brasileiros e suas bases legais, além de uma aplicação prática do direito tributário com foco nas ações que contribuintes podem mover contra imposições tributárias injustas. O livro apresenta uma visão atual do Direito Tributário levando em conta as frequentes mudanças na legislação e as decisões judiciais sempre dentro dos limites do Estado Democrático de Direito.

Processo Tributário Contemporâneo Juliano Tobias, 2025-05-30 A Reforma Tributária materializada pela Emenda Constitucional nº 132/2023 propõe a simplificação do complexo Sistema Tributário Nacional introduzindo o Imposto de Valor Adicionado (IVA) dividido entre a Contribuição Social sobre Bens e Serviços (CBS) e o Imposto sobre Bens e Serviços (IBS) além do Imposto Seletivo (IS). No entanto a grande questão permanece qual será o real impacto dessas mudanças para o contribuinte. Diante de um cenário de incertezas e da perspectiva de uma das alíquotas mais altas do mundo, esta obra se propõe a examinar criticamente os meios processuais disponíveis para a defesa dos direitos dos contribuintes. Com uma abordagem prática e aprofundada, o livro analisa precedentes qualificados e enunciados de eventos deliberativos do Judiciário. Oferece ainda uma visão pragmática da jurisprudência demonstrando como as decisões dos tribunais moldam a interpretação e aplicação das normas tributárias. Com um compromisso inegociável com a exatidão jurídica e a defesa do contribuinte, esta obra busca superar a superficialidade fornecendo análises sólidas e soluções eficazes na seara do direito processual tributário.

Transação tributária e o princípio da legalidade tributária suficiente Daniela Cordeiro, 2024-10-31 O livro analisa a relativização do Princípio da Legalidade pela Lei de Transação Tributária abordando sua compatibilidade com o ordenamento jurídico e seu papel na resolução de conflitos tributários.

Manual de direito tributário Sérgio Pinto Martins, 2003 Trata da Teoria do Direito Tributário seu histórico denomina o conceito autonomia positiva enciclopédica relaciona com outros ramos fontes

eficácia no tempo e no espaço aplica o da legislação tributária interpreta o e integra o de suas normas e princípios Engloba portanto parte do que a Constituição e o Código Tributário Nacional CTN chamam de normas gerais de Direito Tributário Em seguida são analisados o tributo e suas espécies o sistema tributário nacional as limitações constitucionais ao poder de tributar a discriminação de renda tributária a obrigação tributária o crédito tributário com suas divisões especialmente a suspensão de seus efeitos sua extinção e hipóteses de exclusão assim como a administração tributária o ilícito tributário e o processo administrativo e judicial tributário Ao final dos conceitos o autor faz um estudo em relação a cada imposto indicando seus principais fatores e características

Doing Legal Research in Brazil Edilenice Lima Passos, 2001

Manual de direito tributário Eduardo Sabbag, 2012 Este livro aborda tópicos como A isonomia tributária A isonomia tributária e a cláusula pecúnia non olet A cláusula pecúnia non olet e a intributabilidade dos atos ilícitos A cláusula pecúnia non olet e a plena capacidade tributária passiva art 126 CTN A interpretação econômica A cláusula pecúnia non olet e nossa linha conclusiva entre outros

Individuals' Income under Double Taxation Conventions: A Brazilian Approach Daniel Vitor Bellan, 2010-09-03 Tax conventions or tax treaties provide a means of settling on a uniform basis the most common problems that arise in the field of international double taxation Brazil has over two dozen such conventions in force This number might seem small but the country will inevitably enter into more such treaties given its economic growth foreign investments and economic globalization in general Two highly practical aspects form the basis of the book's analysis interpretation and qualification under international tax law and Brazil's income tax on individuals The author employs those starting points to tackle such thorny questions as Is there coherence in the legal regime that is applicable to individuals income in double taxation treaties Is this system for individuals consistent Is it in accordance with Brazilian constitutional principles Professionals dealing with Brazil's tax regime will quickly find this work instructive insightful and thought provoking

Manual de direito tributário Sérgio Pinto Martins, 2012

Bibliografia brasileira, 1995

Abuso na cobrança de tributos e os direitos da personalidade Márcio Perez Ramos, 2022-08-11 A tributação fator indissociável de qualquer Estado sofre com uma resistência natural entre os sujeitos dessa relação jurídica o contribuinte como sujeito passivo e o Estado como sujeito ativo Tal conflito por questões bvias regrado pelo ordenamento jurídico atribuindo limites direitos deveres e definindo parâmetros técnicos a fim de minimizar os atritos entre essas partes Todavia sem embargos às condutas maliciosas dos indivíduos recalcitrantes contra a obrigação fiscal ao longo da história o Estado detentor de maior poder acaba por se valer de tal diferença de forças abusando de sua atividade tributante Desborda dos limites e direitos que ele mesmo na qualidade de poder legislativo instituiu e constrange o contribuinte com finalidade estranha atividade fiscal Nesse sentido não se pode separar a figura do contribuinte do homem que lhe dá vida Assim o Estado ao atingir ou até mesmo emascarar as garantias desse contribuinte e não conhecer os limites impostos em lei acaba por violar direitos ainda mais profundos os ditos direitos do homem humanos e da personalidade do indivíduo Dessa forma dissertar sobre tal problemática se mostra relevante aos moldes esculpidos pela moderna democracia

republicana al m de se conformar com as nuances que toma a constitui o dos direitos fundamentais entre todos os Estados A
 pesquisa adotou o m todo dedutivo partindo de argumentos gerais para a abordagem de casos espec ficos dentro do tema
 perseguido Comparative Tax Law Victor Thuronyi, Kim Brooks, 2016-04-20 Although the details of tax law are literally
 endless differing not only from jurisdiction to jurisdiction but also from day to day structures and patterns exist across tax
 systems that can be understood with relative ease This book now in an updated new edition focuses on these essential
 patterns It provides an immensely useful introduction to the core common knowledge that any well informed tax lawyer or
 policy maker should have about comparative tax law in our times The busy reader will welcome the compact nature of this
 work which is shorter than the first edition and can be read in a weekend if one skips footnotes The authors elucidate the
 commonalities and differences across countries in areas including much of the detail new to the second edition general anti
 avoidance rules court decisions striking down tax laws as violating constitutional rules against retroactivity unequal
 treatment of equals confiscation and undue vagueness statutory interpretation inflation adjustment rules and the allowance
 for corporate equity value added tax systems concepts such as tax capital gain tax avoidance and partnership corporate
 shareholder tax systems the relationship between tax and financial accounting taxation of investment income tax authorities
 ability to obtain and process information about taxpayers and systems of appeals from tax assessments The information and
 analysis pull together valuable material which is scattered over a disparate literature much of it not available in English
 Especially considering the dynamic nature of tax law whose rate of change exceeds that of any other field of law the authors
 clear identification of the underlying patterns and fundamental structures that all tax systems have in common as well as
 where the differences lie guides the reader and offers resources for further research El valor sistema tributario Felipe
 Romero García, 2005 El objetivo de este libro es el acercamiento al concepto de sistema tributario a trav s de sus notas
 configuradotas y de los elementos que lo componen entre los que ocupan lugar destacado los principios que han de regir ese
 entramado de figuras tributarias **Bibliographic Guide to Latin American Studies** ,1986 *La defensa del*
contribuyente Luis Fraga-Pittaluga, 2023-12-06 Esta obra comienza por analizar los principios generales que orientan las
 relaciones entre la Administraci n Tributaria y los sujetos pasivos de la imposici n los cuales funcionan como marco de
 referencia y como l mites infranqueables dentro de los cual estas relaciones deben desenvolverse siempre y en todo caso La
 supremac a de la Constituci n su car cter normativo y vinculante y la subordinaci n absoluta de todos los poderes a sus
 mandatos se presenta como la idea central y columna vertebral de toda la obra De all se derivan otros principios esenciales
 que articulan las relaciones entre el poder y los contribuyentes comenzando como no pod a ser de otra forma con el principio
 de la legalidad y su derivado principal el de la competencia de donde surge la regla tambi n omnipresente en el libro de que
 la Administraci n est obligada a actuar siempre sometida al bloque de la legalidad no existe sino para ejecutar la ley en
 beneficio de los intereses generales y no puede hacer sino aquello que la ley le autoriza incluso cuando act a en ejercicio del

poder discrecional Los principios de honestidad y transparencia de los cuales derivan dos importantes postulados que deben guiar las relaciones entre las Administraciones Tributarias y los contribuyentes la buena fe y la confianza legítima Los principios de participación y responsabilidades como el de recaudación eficiente terminan por delinear el ambiente más propicio para que la relación jurídica tributaria se conduzca en armonía equilibrio y conciliación entre el interés fiscal y los derechos de los sujetos pasivos de la imposición

O processo administrativo como instrumento do princípio da proteção da confiança legítima Luís Guilherme Netto Andrade, 2020-12-01 O presente estudo também se baseia na proceduralização das atividades estatais que tem as seguintes finalidades para efetivar a legitimidade da atividade administrativa garantia dos direitos dos administrados o controle de conteúdo das decisões proteção da eficácia das decisões e a restrição ao controle de mérito das decisões por parte do judiciário A garantia dos direitos dos administrados decorre da legitimidade da atuação estatal Esta confere autoridade administrativa a observância dos deveres decorrentes dos direitos dos administrados e suas garantias o que cumpre notar preceitos a serem adimplidos para atuação estatal O processo administrativo assim existe e deve existir sempre para que o Estado não exerça poder arbitrário e ofenda os direitos e garantias fundamentais A proteção da eficácia das decisões decorre da necessidade de aceitação de determinado ato administrativo após a decisão de mérito proferida após trmite de processo no qual foram deduzidas razões produzidas provas verificada a verdade material e a vinculação da Administração à decisão proferida Por fim o objeto deste trabalho científico volta a ser analisado a relação entre o Estado de Direito e o particular observando a necessidade da observância dos parâmetros exigidos dos direitos fundamentais do devido processo legal e dos princípios implícitos e explícitos do direito administrativo

Manual de Direito Tributário e Financeiro Aplicado José Carlos Carota, 2025-05-16 A 5ª edição deste livro traz de forma concisa e com uma linguagem de fácil assimilação o entendimento da complexa teoria do Direito Tributário e Financeiro brasileiro e sua aplicação prática no dia a dia empresarial além de ser um instrumento essencial no ensino dessa matéria A obra redigida de forma objetiva envolvendo teoria e prática na qual as definições e conceitos utilizados são diretos sem envolver a parte histórica De forma inédita e inovadora são demonstrados exemplos de cálculos de tributos empresariais incidentes em diversas operações tornando o livro extremamente útil para o gestor empresarial e acadêmicos Nesta nova edição de 2025 atualizamos a complexa legislação fiscal tributária incluindo a Emenda Constitucional nº 132/23 e a Lei Complementar nº 214/25 Reforma Tributária que ainda carece de complementação Destacando também o Banco de Questões de múltipla escolha com o respectivo gabarito Este autêntico manual de Direito Tributário e Financeiro destina-se a administradores advogados consultores contadores empresários operadores do Direito professores e demais profissionais da área acadêmica e empresarial

Double Taxation Conventions and Social Security Conventions Michael Lang, 2006 As social security systems can be based on contributions as well as on taxes it is of international interest to investigate the relation between double tax conventions and social security conventions This book points out similarities as well as differences between these two types of conventions 18 National Reports from nearly all EU

countries as well as Israel New Zealand Russia and the USA on this topic are compiled and published in this volume The National Reports partly focus on the comparison of certain types of provisions contained in such conventions for example anti discrimination clauses or the provisions concerning migrant workers Moreover multilateral conventions as well as EC law and the jurisdiction of the ECJ are the basis of this book Additionaly experts in this field have volunteered contributions dealing with specific problems of tax treaties and social security conventions *Bibliografia brasileira de direito* ,1997
 Library of Congress Catalogs Library of Congress,1976 *Monographic Series* Library of Congress,1978

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