

FUSIÓN Y ESCISIÓN DE SOCIEDADES MERCANTILES



JOSE DE JESÚS GÓMEZ COTERO

THEMIS

Fusion Y Escision De Sociedades Digesto Practico

**José Pérez Chávez, Raymundo Fol
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La presente monografía tiene por objeto analizar desde un punto de vista eminentemente práctico y tomando como punto de referencia la considerable doctrina administrativa y jurisprudencial surgida al respecto los principales aspectos fiscales contables y mercantiles que plantean en la actualidad las operaciones de fusión escisión aportación de activos canje de valores y cambio de domicilio social de una sociedad europea o de una sociedad anónima europea de un Estado miembro a otro de la Unión Europea. Se trata de una materia que recientemente ha sido objeto de profundas e importantes modificaciones en materia contable y mercantil las cuales se proyectan sobre la materia tributaria principal centro de estudio por parte del autor. Así y a la luz del régimen fiscal especial al que se encuentran sujetas las citadas operaciones son objeto de análisis entre otras cuestiones las relativas a la tributación de las rentas derivadas de la transmisión de la renta procedente de la anulación de la participación que la entidad transmitente tuviese en la adquirente de la necesaria valoración fiscal de los títulos recibidos en contraprestación a la aportación y en definitiva del régimen fiscal aplicable a las entidades adquirentes de la compensación de bases imponibles negativas del régimen aplicable a los socios o del régimen al que han de quedar sujetas aquellas operaciones realizadas con fines de fraude o de evasión fiscal. En definitiva se trata de una monografía encuadrada dentro del Derecho de la Empresa que aborda una cuestión del máximo interés mercantil y fiscal como es el estudio de las operaciones de reorganización empresarial muy frecuentes en los últimos tiempos dada la crisis económica que de un tiempo a esta parte viene padeciéndose. La obra presenta un gran interés tanto para las pequeñas y grandes empresas como para los despachos de abogados especializados en Derecho de la Empresa Mercantil y Fiscal así como para los funcionarios de la Administración tributaria y para el conjunto de la comunidad universitaria.

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causas y efectos del cambio climático naciones unidas - Jul 30 2023

nov 30 2022 el canvi climàtic pot afectar el sistema climàtic global de moltes maneres diferents tal i com ha reportat el darrer informe de les nacions unides sixth assessment

intel ligència artificial aliada contra el canvi climàtic - Nov 09 2021

tureng climate change türkçe İngilizce sözlük - May 16 2022

jun 15 2023 què són els escenaris de canvi climàtic els escenaris de canvi climàtic són vies probables de desenvolupament futur de les emissions humanes de gasos amb efecte