

Hecho Imponible

Está regulado en el artículo 20 de la Ley General Tributaria, que dice que el hecho imponible «es el presupuesto fijado por la ley para configurar cada tributo y cuya realización origina el nacimiento de la obligación tributaria principal».

El hecho imponible es la expresión de una actividad económica y a la vez una manifestación de capacidad contributiva en que se ubica la causa jurídica de los tributos. Viene a ser cualquier acto económico que es susceptible de ser gravado con impuesto o contribución. La importancia del hecho imponible radica en los siguientes puntos:



El Hecho Imponible

Alarcón García Gloria

El Hecho Imponible:

Derecho Financiero y Tributario Español. Parte general. Lecciones de cátedra ,2006 DERECHO FINANCIERO Y TRIBUTARIO. PARTE GENERAL. LECCIONES DE CATEDRA, (10a EDICION) Alejandro Menéndez Moreno,2009 La monografía se estructura en tres grandes apartados la primera estudia el concepto y fundamentos del ordenamiento jurídico del Derecho Financiero la segunda el Derecho Tributario desde el concepto y clases de tributos hasta la revisión en la vía administrativa de los actos tributarios y la tercera el Derecho Presupuestario elaboración de las Leyes de Presupuestos Generales del Estado ejecución control interno y externo etc INDICE Primera parte El Derecho Financiero concepto y fundamentos de su ordenamiento jurídico Lección 1 El concepto de Derecho Financiero Lección 2 El poder financiero Lección 3 Los principios constitucionales del Derecho Financiero Lección 4 Las fuentes del Derecho Financiero Lección 5 La aplicación de las normas del Derecho Financiero Segunda parte Derecho tributario Lección 6 Concepto y clases de tributos Lección 7 La estructura del tributo Lección 8 El nacimiento de los tributos Lección 9 La cuantificación de los tributos Lección 10 Los obligados tributarios Lección 11 La extinción de los tributos Lección 12 La aplicación de los tributos Lección 13 La gestión de los tributos Lección 14 La inspección de los tributos Lección 15 La recaudación de los tributos Lección 16 Los límites tributarios Lección 17 La revisión en vía administrativa de los actos tributarios Tercera parte Derecho presupuestario Lección 18 El concepto de presupuesto y las leyes de presupuestos generales del Estado Lección 19 Los principios presupuestarios Lección 20 La elaboración y aprobación de las leyes de presupuestos generales del Estado Lección 21 La ejecución de las leyes de presupuestos generales del Estado gestión de los presupuestos de ingresos y de gastos Lección 22 La ejecución de las leyes de presupuestos generales del Estado modificaciones de los criterios y cuentas anuales Lección 23 El control de las leyes de presupuestos generales del Estado *Derecho financiero y tributario* Alejandro Menéndez Moreno,2008 **Guía del impuesto sobre la renta de las personas físicas** Javier Argente Álvarez,2007 Estudia de forma exhaustiva todas las figuras que constituyen el IRPF Para ello sigue la sistemática de la nueva Ley 35/2006 de 28 de noviembre del Impuesto sobre la Renta de las Personas Físicas y de modificación parcial de las Leyes de los Impuestos sobre Sociedades sobre la Renta de no Residentes y sobre el Patrimonio **Todo procedimiento tributario ,2007 Manual del IVA** Enrique Abella Poblet,2006 This handbook provides an article by article analysis of the Spanish Value Added Tax Law It includes references to rulings and decisions of the Spanish Tribunals The information is up to date as at July 2006 **Administración de Empresas. Profesores de Enseñanza Secundaria. Volumen II. E-book ,2003-06-24 El impuesto sobre construcciones, instalaciones y obras** Teresa Calvo Sales,2007 **UF1814 - Información y atención tributaria al contribuyente** Jose Mª Alonso Martín,2017-08-23 La finalidad de esta Unidad Formativa es enseñar a atender a los contribuyentes de forma personal o telemática en las peticiones de información sugerencias consultas quejas y reclamaciones de naturaleza tributaria e informar a los contribuyentes sobre el estado de tramitación de los procedimientos tributarios en

los que sean parte de forma diligente a fin de facilitar su seguimiento Para ello se estudiar el análisis del sistema tributario español la atención al contribuyente como las peticiones sugerencias consultas quejas y reclamaciones y se profundizar en el seguimiento del estado de trámite de los procedimientos tributarios **Sistema fiscal español** Alarcón García Gloria,2020-03-04 El Sistema Fiscal Español y de casi todos los países desarrollados con sus 30 40 o 50 tipos de impuestos y muchas más tasas y contribuciones especiales tiene una dimensión que lo hace casi inabordable al mismo tiempo que difícil de aprender y de enseñar Esta obra trata sobre todo de proporcionar una visión conceptual y sistemática de todos los tributos que configuran nuestro Sistema Fiscal

DERECHO FINANCIERO Y TRIBUTARIO ESPAÑOL. NORMAS BASICAS (21ª EDICION)

Alejandro Menéndez Moreno,2009 Comentario a la Ley de Tasas y Precios públicos de la Comunidad de Castilla y León José María Lago Montero,2005 Fundamentos de Derecho Tributario Jorge Bravo Cucci,2018-01-26

Fundamentos de Derecho Tributario es la síntesis de las preocupaciones temáticas con la nueva realidad de esta importante rama del Derecho Usando la mejor doctrina en vigor Jorge Bravo Cucci transita con habilidad de la teoría general a la dogmática fiscal y a la realidad con el propósito de fundar las bases para una profunda renovación del Derecho tributario peruano Y lo hace con los pies afincados en la realidad que bien conoce por la intensa práctica jurídica de su labor como abogado de empresas y por su defensa irrestricta por los derechos fundamentales y de las instituciones del Estado democrático de Derecho

La financiación territorial mediante recargos: un análisis jurídico Ángeles García Frías,1994-01-01 The author analyses the concept of surtax and its application under Spanish law as a method for the financing of the various territorial entities existing in Spain e.g Autonomous Regions Ley del Impuesto Sobre la Renta Comisión Fiscal ,2019-06-11 En cumplimiento del ordenamiento constitucional el pasado 15 de diciembre de 2018 el Ejecutivo Federal presentó ante el

Congreso de la Unión el paquete económico para el ejercicio de 2019 el cual incluyó las iniciativas de Ley de Ingresos de la Federación el Presupuesto de Egresos de la Federación y los Criterios Generales de Política Económica En el referido paquete económico no se propusieron nuevos impuestos ni aumentos a los existentes solo algunas adecuaciones a las normas actuales Por lo que ve al tema de la recaudación la Ley de Ingresos de la Federación para el año 2019 prevé ingresos totales por 58 billones 6% más que en el 2018 de los cuales 32 billones se estiman provendrán de ingresos tributarios y en específico 17 billones se estarán generando por concepto de Impuesto Sobre la Renta Dentro de las disposiciones fiscales que conforman este impuesto se incluye la aplicación de tratamientos diferenciales de diversa naturaleza como deducciones exenciones regímenes especiales o sectoriales incluye tasas reducidas diferimientos facilidades administrativas así como el subsidio para el empleo

Manual de derecho financiero y tributario Romero Flor Luis María,2023-02-01 Parte 1 derecho financiero parte 2 derecho tributario parte 3 derecho presupuestario Parte 1 derecho financiero parte 2 derecho tributario parte 3 derecho presupuestario Derecho financiero y tributario Isaac Merino Jara,Manuel Lucas Durán,José Antonio Fernández Amor,Yolanda García Calvente,Tomás García Luis,Elena Manzano Silva,Mercedes Ruiz Garijo,Begoña Sesma

Sánchez,Antonio Vázquez del Rey Villanueva,Jesús Ramos Prieto,Juan Calvo Vérgez,2023-09-07 Esta edición del Manual incorpora las novedades normativas producidas desde el cierre de la anterior con lo cual los lectores se encontrarán con una obra actualizada Igualmente se ha llevado a cabo una revisión detallada de su contenido con las miras puestas en facilitar la comprensión del Derecho Financiero y Tributario a sus destinatarios fundamentales los alumnos universitarios de Grado Este Manual de la Parte General se complementa con el Manual de la Parte Especial que los autores publican también en TECNOS

Estudios sobre temas tributarios actuales Magín Pont Mestres,1984 Analogía e interpretación en el Derecho tributario Siota Álvarez, Mónica,2010-01-07 La presente obra constituye un estudio completo de la analogía en el Derecho tributario por el que la autora ha obtenido el Premio del Instituto de Estudios Fiscales para tesis doctorales de Derecho Financiero y Tributario del año 2009 Hasta el momento y a pesar de las diversas controversias doctrinales generadas en torno a la analogía ha sido escasa la atención que se le ha prestado Como regla general se han aprovechado cuestiones colaterales como su relación con el fraude a la ley o con la interpretación extensiva para hacer una análisis parcial de esta figura Con esta monografía en cambio el lector tendrá la oportunidad de examinar y conocer en profundidad los distintos problemas que presenta la analogía tanto desde una perspectiva teórica como práctica De ahí que junto a las síntesis aportaciones realizadas por la doctrina científica se revisen las resoluciones administrativas y los pronunciamientos judiciales en los que se ha abordado esta cuestión La delimitación de la analogía de otras realidades conexas el análisis de los fundamentos que se han utilizado tanto para aceptarla como para prohibirla o su ámbito de aplicación a partir de lo dispuesto en el artículo 14 de la LGT son solo algunas de las cuestiones que se examinan a lo largo de los cuatro capítulos en los que se estructura la obra

Derecho financiero y tributario Manuel Lucas Durán,Isaac Merino Jara,José Antonio Fernández Amor,Yolanda García Calvente,Tomás García Luis,Elena Manzano Silva,Mercedes Ruiz Garijo,Antonio Vaquera García,2017-11-04 Aunque la parte general del Derecho Financiero suele tener bastante estabilidad no dejan de producirse modificaciones periódicamente Las más recientes e importantes cualitativa y cuantitativamente hablando se produjeron en septiembre de 2015 Esos cambios en muchos casos necesitan ser desarrollados reglamentariamente Ello hasta ahora no se ha producido de manera que nos encontramos ante una cierta indefinición conceptual La presente edición de este Manual lleva a cabo una actualización de su contenido que tiene muy presente esa nueva regulación que es expuesta con claridad y rigor Esta obra junto con el Manual de Derecho Tributario de los mismos autores editado también por Tecnos pretende ofrecer una visión global del Derecho Financiero y Tributario

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web the civil defence technical requirements manual 2022 is the result of the efforts made by members of the committee assigned of preparing the manual for more than two years the manual includes all engineering requirements related to prevention systems in buildings said brigadier hamad othman al duhaimi director general of civil defense

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web mar 8 2023 qatar s civil defence has launched an updated fire and safety manual to help aid fire prevention suppression and protection of life in the event of a fire the new manual and guidance was launched by the general directorate at a function held in the officers club of the directorate on thursday 3rd march

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