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## D Lgs 74 2000

**Marcello Maria De Vito, Emanuele Florio**

## D Lgs 74 2000:

**Reati tributari: profili di responsabilità personale e dell'ente** Fabrizio Salmi, Lorenza Concordia, 2022-04-19 Una guida operativa di agevole consultazione in tema di reati tributari corredata da schemi riepilogativi e definizioni che si propone l'obiettivo di agevolare la comprensione della materia non solo al professionista ma anche a chiunque abbia interesse ad approcciarsi al mondo del diritto penale tributario A tal fine l'opera prende anzitutto in esame il sistema tributario italiano e le singole fattispecie incriminatrici previste dal D lgs 74 2000 aggiornato alle più recenti riforme legislative nell'intento di fornire al lettore le nozioni di base per approcciarsi alla materia Si approfondiscono poi gli aspetti processuali legati al procedimento penale tributario con particolare attenzione al sistema sanzionatorio e agli effetti premiali derivanti dal pagamento del debito tributario Accanto alla responsabilità personale del contribuente persona fisica viene altresì esaminata la responsabilità da reato della persona giuridica nell'ipotesi di commissione di reati tributari analizzando l'importanza di dotarsi efficacemente di modelli di organizzazione gestione e controllo ai sensi del D lgs 231 2001 Chiude la trattazione l'analisi di un'ampia e aggiornata casistica giurisprudenziale relativa a tematiche particolarmente sensibili in materia di diritto penale tributario L'opera infine dotata di agevoli schemi riepilogativi sugli aspetti sanzionatori e processuali riferibili ai reati tributari con i quali si tenta di fornire al lettore gli strumenti necessari per comprendere le questioni giuridiche in materia e individuare agevolmente le possibili soluzioni operative *Guida Pratica Fiscale Contenzioso Tributario e Istituti Deflativi 2025* Marco Lunelli, Luca Lunelli, Francesca Ravasio, 2025-07-09T00:00:00+02:00 La Guida Pratica Contenzioso Tributario e Istituti Deflativi uno strumento indispensabile per la corretta gestione del precontenzioso e del processo tributario Il Contenzioso Tributario commentato articolo per articolo arricchito da una selezione della giurisprudenza tributaria della Corte di Cassazione e dalle pronunce dell'Amministrazione finanziaria Gli Istituti Deflativi sono analizzati tenendo conto della convenienza delle possibili opzioni per il contribuente Completano il volume gli utili formulari con i modelli e i fac simile da utilizzare Questa edizione aggiornata con il D Lgs 12 giugno 2025 n 81 Disposizioni integrative e correttive in materia di adempimenti tributari concordato preventivo biennale giustizia tributaria e sanzioni tributarie *Guida Pratica Fiscale Controlli e Visite Ispettive 2024* Marcello Maria De Vito, Emanuele Florio, 2024-03-05T12:28:00+01:00 La Guida Controlli e Visite ispettive costituisce uno strumento di approfondimento pratico della disciplina delle ispezioni tributarie di contrasto all'evasione fiscale illustrando i poteri di accertamento da parte dell'Agenzia delle Entrate e della Guardia di finanza l'attività istruttoria presso gli Uffici e quella presso la sede del contribuente Sono inoltre analizzati i profili penali delle ispezioni fiscali nonché i diritti e le garanzie del contribuente sottoposto alle verifiche tributarie Con le novità della Riforma fiscale e dei relativi decreti applicativi **Sistema Frizzera - Guida Pratica Fiscale Controlli e Visite Ispettive 2025** Marcello Maria De Vito, Emanuele Florio, 2025-03-24T00:00:00+01:00 La Guida Controlli e Visite ispettive costituisce uno strumento di approfondimento pratico della disciplina delle ispezioni tributarie di

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