

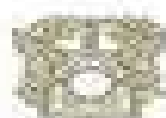
CODES EN POCHE

Code fiscal

2011

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Jacques MALHERBE
Philippe MALHERBE
Dorothee DANTHINE



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Code Fiscal 2015 Jacques Malherbe

Cercle de la librairie (France)



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Droit fiscal de l'Union européenne Alexandre Maitrot de la Motte, 2022-03-30 1 heure o la fiscalit internationale conna t de profonds bouleversements l ach vement du march int rieur et au del du projet europ en n cessite l limination de tous les obstacles fiscaux qui r sultent de l exercice de leurs souverainet s fiscales par les tats membres L action ferme et r solue qui doit alors tre men e par les autorit s europ ennes comme par ces tats s inscrit dans un cadre dont les contours longtemps incertains ont t progressivement pr cis s le droit fiscal de l Union europ enne Le droit fiscal de l Union europ enne pr voit deux modalit s d int gration des fiscalit s nationales l int gration n gative qui suppose l interdiction des restrictions fiscales la libre circulation des marchandises la prohibition des restrictions fiscales la libre circulation des personnes des services et des capitaux et l encadrement des aides d tat sous forme fiscale et l int gration positive qui passe par l harmonisation des droits fiscaux nationaux l limination des doubles impositions et la coop ration administrative et politique en mati re fiscale terme la question de la cr ation d un imp t europ en devra bien entendu tre pos e Cette question renouvel e par la n cessit de financer le plan Next Generation EU montre quel point le droit fiscal de l Union europ enne est une mati re essentielle passionnante et hautement symbolique Pr sent e avec une grande simplicit par l un de ses meilleurs connaisseurs la construction de l Europe fiscale reste une question complexe qui t moigne de la forte int gration des droits et des conomies nationales mais aussi des importants progr s qui doivent encore tre accomplis

Tax Crimes and Money Laundering Peter Denk, 2025-12-16 This comprehensive book addresses tax related money laundering and the various ways in which countries have implemented their international European and domestic obligations in this area It identifies categorises and systematises common problems and solutions related to tax and money laundering and presents case studies from countries around the globe assessing the function and efficacy of their responses to these emerging issues

International Taxation of Cloud Computing Alexander Weisser, 2020-10-07 Cloud computing may be borderless but taxes are territorial It is easy to imagine how the two concepts can clash Much effort has gone into harmonizing tax rules across borders with the result that many jurisdictions have very similar tax rules Even so taxation remains a basic expression of national sovereignty The goal of this thesis is to examine how international tax law applies to the cross border cloud computing business Both multinational providers and customers of cloud computing services are analyzed Reflecting three traditional areas of international tax scholarship the goal could be stated in three questions Which jurisdictions have the right to tax What kinds of cloud computing transactions can be taxed What amount of the profit is taxable In more technical terms this means enquiring into how the use of cloud computing affects the permanent establishment status of taxpayers how the different kinds of cloud computing transactions are characterized under international double taxation treaties and how the calculation of taxable cloud computing profit is affected by transfer pricing In light of the current political events the thesis also offers recommendations de lege lata through a systematic approach Its first part assesses the current taxation of cloud computing

The second part evaluates whether the findings of this initial assessment conform to various superior principles of good rulemaking. It identifies which of the present tax rules ought to be adapted. The final part considers how the rules could be amended to become more compliant with the superior principles. In this way Part I embodies the thesis, Part II the antithesis and Part III seeks a synthesis.

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