

Livre Droit Fiscal Dcg

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les annales dcg sont spécifiquement destinées à la préparation des épreuves du dcg le candidat y trouvera tous les outils nécessaires à la réussite avec un cas type représentatif de l'épreuve commenté pas à pas pour apprendre à décrypter un énoncé d'examen et en réaliser le corrigé idéalles sujets des quatre dernières annalesles corrigés détaillésla présentation de l'épreuve et des conseils méthodologiques tous les sujets et leur corrigé sont entièrement actualisés pour coller à l'actualité et permettre une préparation efficace

tout le programme du dcg 4 droit fiscal présenté de façon claire rigoureuse et efficace la taxe sur la valeur ajoutée l'imposition des résultats des entreprises individuelles l'impôt sur les sociétés l'impôt sur le revenu l'imposition du capital la taxe sur les salaires le contrôle fiscalles du cours exemples de cas chiffrés et corrigés tableaux de synthèse schémas explicatifs focus thématiques documents fiscaux les de l'entraînement applications du cours cas de préparation à l'examen sur expert sup com l'actualité juridique et réglementaire du dcg 4 a jour de la loi de finances 2018

the european union eu merger directive removes certain tax disadvantages encountered by companies and their shareholders in the course of a restructuring

operation however in spite of amendments and european court of justice s ecj interpretations of its provisions various shortcomings remain this thoroughgoing analysis broader and deeper than any prior work on the subject addresses all the directive s subtopics methodically following the paragraphs of articles 1 15 in their logical succession the author analyses the points in which the merger directive falls short of attaining its stated objective and he also examines how these shortcomings could be scaled to do so he tests the merger directive against its own objective primary eu law the fundamental freedoms and the unwritten general principles of eu law and non discrimination provisions in relevant treaties each of the following questions is addressed and responded to in depth which entities have access to the merger directive and which entities should have access to it which operations are covered by the merger directive and which operations should be covered which tax disadvantages to cross border restructuring operations does the merger directive aim to remove which tax disadvantages have been actually removed which tax disadvantages remain and how should the merger directive be amended to remove the remaining tax disadvantages how tax avoidance should be combated under article 15 1 a of the merger directive which possible types of tax avoidance can be identified and how the merger directive should be amended which cases of double taxation does a taxpayer engaging in cross border restructuring operations potentially encounter and how they can be taken away by the merger directive the key shortcomings that are identified are the merger directive s objective is not stated precisely minimum harmonisation does not lead to a common tax system exhaustive lists are used as legislative technique the merger directive does not add much to the outcomes reached through negative harmonisation and the definitions of qualifying operations are not fully aligned with corporate law chapter 6 contains a deeply informed and viable proposal for the amendment of the merger directive this is the first treatment not only to evaluate the directive s efficacy in detail but also to offer real solutions to its shortcomings it will be welcomed by policymakers judges practitioners and academics and the recommendations it contains are sure to affect ongoing amendments and jurisprudence on the merger directive

a propos de l ouvrage cet ouvrage est strictement conforme au programme officiel de l épreuve n 4 du dcg l introduction générale au droit fiscal l imposition du résultat des entreprises l imposition des revenus des particuliers la taxe sur la valeur ajoutée l imposition du capital les taxes assises sur les salaires le contrôle fiscal il constitue à la fois un cours d acquisition des connaissances et une synthèse accessible pour réviser à tout moment points forts un véritable outil d acquisition des connaissances pour préparer votre épreuve nouvelle édition à jour

cet ouvrage conforme au programme de 2010 a pour objectif de vous préparer efficacement à l épreuve n 4 avec un cours clair structuré et détaillé illustré de très nombreux exemples pour mémoriser rapidement les principales notions de nombreux encadrés pour approfondir des points de fiscalité et déjouer certains pièges une rubrique conseil dcg pour se familiariser avec les énoncés des sujets d examen des applications sous forme de quiz pour tester ses connaissances et des cas pratiques pour s entraîner et se préparer dans des conditions similaires à celles de l examen également disponible le corrigé des applications réuni dans l ouvrage d accompagnement du manuel intitulé corrigés des applications

tout pour reviser les points essentiels du programme synthèses de cours pour revoir et bien maîtriser les notions fondamentales tout pour s entraîner un ensemble pertinent et progressif d exercices tests de connaissances des qcm ou des mini énoncés pour s évaluer rapidement et efficacement exercices d application pour travailler le programme et l assimiler parfaitement cas de synthèse pour s entraîner sur un ensemble de connaissances et s exercer à l épreuve corrigés détaillés pour vérifier ses réponses et mieux comprendre la solution un entraînement sur la totalité du programme de l épreuve la taxe sur la valeur ajoutée l impôt sur les sociétés l impôt sur le revenu et la fiscalité des particuliers l imposition du capital etudes particulières ir is petites et moyennes entreprises et entreprises nouvelles contrôle fiscal

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