

Livro Direito Financeiro Esquematizado 5

Edio 2015 Tathiane Piscitelli

Contribuições de Intervenção no Domínio Econômico (CIDE) A Multilateral Convention for Tax Cryptocurrency taxation Tributação 4.00 estabelecimento permanente virtual Cooperative Compliance e Medidas de Redução do Contencioso Tributário Taxing Global Digital Commerce Medidas de Redução do Contencioso e o CPC/2015 Medidas De Redução Do Contencioso E O Cpc/2015 Daniela Silveira Lara Sergio André Rocha Renan Do Nascimento Couto Hadassah Laís de Sousa Santana Lucas Pires Maciel Gisele Barra Bossa Arthur Cockfield Eduardo Perez Salusse Vários Autores Contribuições de Intervenção no Domínio Econômico (CIDE) A Multilateral Convention for Tax Cryptocurrency taxation Tributação 4.0 0 estabelecimento permanente virtual Cooperative Compliance e Medidas de Redução do Contencioso Tributário Taxing Global Digital Commerce Medidas de Redução do Contencioso e o CPC/2015 Medidas De Redução Do Contencioso E O Cpc/2015 *Daniela Silveira Lara Sergio André Rocha Renan Do Nascimento Couto Hadassah Laís de Sousa Santana Lucas Pires Maciel Gisele Barra Bossa Arthur Cockfield Eduardo Perez Salusse Vários Autores*

a partir de uma contextualização histórica constitucional do brasil bem como da grande transformação do setor de telecomunicações nas últimas décadas após a privatização e da necessidade de investimentos para sua massificação e desenvolvimento de novas tecnologias esta obra analisa o comportamento do supremo tribunal federal stf em contraposição ao entendimento da doutrina brasileira na análise dos principais requisitos de validade das contribuições de intervenção no domínio econômico cide com sua aplicação na principal cide cobrada do setor de telecomunicações a contribuição ao fundo de universalização do setor de telecomunicações fust tendo em vista tal análise crítica este livro apresenta uma solução prática para o impasse criado com a cobrança de uma contribuição que apesar de ser um importante instrumento para a promoção de eficientes políticas públicas nunca foi aplicada a seus fins constitucionais

the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting mli is the most forceful multilateral initiative to coordinate tax regimes on a worldwide basis

since the dawn of modern income taxation over a century ago this book evaluates two radically opposed viewpoints on the convention a momentous and revolutionary paradigm shift versus a mechanism that merely continues an ongoing flow of limited policy coordination with detailed investigations that bring to life the hopes and the realities of the current era of multilateral tax cooperation bringing together authors from national jurisdictions across the globe to scrutinize the mli and its likely future ramifications the book provides in depth commentary and analysis in the following sequence first a comprehensive discussion of the design and goals of the mli as a treaty and an institutional framework second an overview of the structure of the convention and its take up across the globe to date and third the substantive implementation of the mli with a wide range of country reports practice areas covered include tax law international law and international relations the legal workings and implications of the mli might still seem mysterious to those whose daily work is impacted by it and there is as yet little jurisprudence regarding its legal nature or ultimate effect on the bilateral treaties coming within its scope for these reasons this pathbreaking book will be warmly welcomed by in house counsel and law firms advising cross border investors and firms nongovernmental organizations involved in policy analysis and issue advocacy researchers working on technical areas of international tax law and lawyers interested in international policymaking including the creation and diffusion of consensus based fiscal and related regulatory norms across jurisdictions of differing development levels

o livro tem como elemento central a análise de fatos geradores tributários decorrentes do uso de criptomoedas como ativos de pagamentos principalmente e investimentos residualmente a premissa perpassa pela necessidade de se descobrir quais as pessoas operam as criptomoedas uma vez que a chave pública não identifica o cpf ou cnpj do usuário a falta de reconhecimento entre a pessoa física e o algoritmo que compõe a chave pública permite a circulação de riqueza sem a respectiva tributação desse modo o presente livro pretende responder às seguintes indagações como lidar com a circulação de riquezas quando o ativo transferível por chave pública não propicia a identificação do registro da pessoa e após identificar como deve ser feita a tributação para responder a essas perguntas inicialmente defende se a necessidade de o estado promover uma regulação de incentivos para potencializar que as criptomoedas circulem primordialmente dentro das exchanges em seguida analisa se a natureza jurídica desses ativos e os principais fatos geradores tributários que podem incidir no caso concreto observa se que muito além do imposto de

renda por ganho de capital decorrente do cash out há outras possibilidades de incidência de tributo inclusive por auferimento de renda no pagamento de uma obrigação em criptomoedas imposto de renda em razão do plus jurídico para além dessa hipótese há ganhos na custódia aproximação entre clientes e troca dos ativos por moeda fiat o que faz incidir também o imposto de renda das exchanges e o imposto sobre a prestação de serviços tais hipóteses são apenas algumas relatadas ao longo deste trabalho

o debate acadêmico tributário inclusive no brasil foi radicalmente alterado em suas temáticas e questões clássicas nos últimos dez anos as matérias e abordagens tradicionais perderam espaço para as perplexidades geradas pelas novas tecnologias e pela economia digital à cobrança de tributos mudanças econômicas profundas e rápidas criaram importantes incertezas fiscais este livro propõe re pensar o porvir não se trata de um debate propriamente sobre o futuro afinal muito do que se discute já é realidade nas relações sociais e econômicas mas é um convite para pensar conjuntamente o novo e construir caminhos para a tributação na era digital

a presente obra visa verificar os impactos tributários no imposto sobre a renda das pessoas jurídicas no brasil frente à economia digital que insere novos modelos de negócios quebrando os paradigmas até então existentes fazendo com que se tenha uma nova forma de tributação para as empresas não residentes mas que tenham uma relevante participação virtual interna mesmo sem a necessidade de um estabelecimento permanente físico analisou se a ocde as entidades tributárias internacionais e os planos beps para amenizar os efeitos dessa erosão nas bases tributáveis no mundo atual e a criação de ações para uma possível solução e sua pertinência além disso apresentaram se os critérios vigentes acerca dos preços de transferência os modelos de controle desses preços os princípios que norteiam e o tratamento dado para o estabelecimento permanente no brasil e em legislações estrangeiras com o mote de investigar se esse modelo é adequado para o contexto dessa economia digital criou se um ambiente de análise de alternativas para o arquétipo atualmente vigente nas legislações acerca do estabelecimento permanente demonstrando se um esvaziamento deste para a solução dos conflitos tributários existentes suscitando a realização de um embate acerca de novos modelos e propostas para amenizar os efeitos da tributação internacional da economia digital

dividida em duas partes centrais i cooperative compliance e métodos

alternativos de redução do contencioso tributário no brasil e ii pontos críticos relacionados ao incremento do contencioso tributário brasileiro esta obra pretende contribuir com efetivos avanços teóricos na formulação de propostas e melhorias das medidas existentes para aprimorar as relações entre a administração tributária e os contribuintes com a participação de autoridades da organização para a cooperação e desenvolvimento econômico ocde procuradoria geral da fazenda nacional pgfn receita federal do brasil rfb e conselho nacional de justiça cnj bem como do empresariado do grupo de estudos tributários aplicados getap e da associação brasileira de direito financeiro abdf esta iniciativa é ferramenta relevante para superação de potenciais conflitos de interesses que norteiam a administração fiscal e seus administrados e dá voz ao exercício da cidadania fiscal mais do que um ganha ganha esperamos que todos esses trabalhos promovam estímulos positivos à doutrina e aos labores dos formuladores de tax policy das administrações tributárias do nosso federalismo além de fomentar a especialização das novas gerações para que mais profissionais se tornem aptos a operar a partir de critérios científicos seguros com a experiência empírica e efetivo exercício da cooperação

digital commerce the use of computer networks to facilitate transactions involving the production distribution sale and delivery of goods and services has grown from merely streamlining relations between consumer and business to a much more robust phenomenon embracing efficient business processes within a firm and between firms inevitably the related taxation issues have grown as well this latest edition of the preeminent text on the taxation of digital transactions revises updates and expands the book s coverage it includes a detailed and up to date analysis of income tax and vat developments regarding digital commerce under the oecd and g20 base erosion and profit shifting beps reforms it explores the implications of digital commerce for us state sales and use tax regimes resulting from the 2018 us supreme court decision in wayfair it discusses cross border tax in the united states while continuing to focus on tax developments throughout the world analysing the practical tax consequences of digital commerce from a multijurisdictional perspective and using examples to illustrate the application of different taxes to digital commerce transactions the book offers in depth treatment of such topics as the following how tax rules governing cross border digital commerce are increasingly applied to all cross border activities how tax rules and institutional processes have evolved to confront challenges posed by digital commerce how an emerging tax war is developing whereby different countries are unilaterally imposing new

tax rules on cross border digital commerce how technology enhances tax and cross border tax information exchanges how technology reduces both compliance and enforcement costs cross border consumption tax issues raised by cloud computing and different approaches to the legal design of vat place of taxation rules the authors offer insightful views on the likely development of new approaches to taxing cross border digital commerce this edition while building on the analysis of the relationship between traditional tax laws and the internet in the first edition and its predecessors contains a more explicit and systematic consideration of digital commerce issues and the ongoing policy responses to them tax professionals and academics everywhere will welcome the important contribution it makes towards the design of cross border tax rules that are both conceptually sound and practical in application a tour de force much larger and richer than its predecessors a massive contribution to the growing literature on the taxation of e commerce rita de la feria british tax review provides important understandings for ongoing policy discussions i would warmly recommend p rendahl world journal of vat gst law

o que se deve fazer quando determinado sistema ou instituição caminha para o colapso em um ambiente bastante hostil e pouco cooperativo o contencioso tributário emperra frente a problemas de ordem cultural normativa administrativa política e econômica tais adversidades estimularam a organização da presente obra e trouxeram o desafio de trabalhar os temas a partir de pilares desenvolvimentistas e solucionadores se é verdade que a situação do contencioso tributário é crítica não é menos verdadeiro que as crises impulsionam o desenvolvimento o desconforto do contencioso tributário já ultrapassou todos os limites do razoável e do que se poderia minimamente ser nominado de eficiente É tempo de escrevermos uma nova história calcada na isonomia boa fé e cooperação processual devemos encarar este momento como oportunidade de amadurecimento e estreitamento da relação entre fiscos e contribuintes os profissionais que compõem esta obra fazem parte da elite do direito tributário nacional demonstram engajamento técnico e o espírito público necessário para contribuir com sugestões para a superação da crise e para o fortalecimento das nossas instituições

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