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Manual Direito Tributrio

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Manual Direito Tributário:

Curso de Direito Tributário Vinicius Garcia, Os objetivos deste livro s o quatro 1 apresentar a disciplina de uma maneira simples direta e com foco em exemplos pr ticos 2 abordar os entendimentos jurisprudenciais mais modernos especialmente as teses firmadas em sede de recurso repetitivo pelos tribunais superiores 3 expor com honestidade intelectual a abordagem pr tica da teoria estudada 4 trazer de maneira contextualizada todas as quest es discursivas e pe as pr ticas j cobradas nos exames unificados de ordem A profundidade da abordagem tamb m foi uma preocupa o no processo de elabora o da obra A ideia que o livro se mostre adequado aos alunos de gradua o em seu primeiro contato com a disciplina mas que tamb m permita um aprofundamento do estudo para aqueles que assim desejarem o que foi feito a partir do uso reiterado de notas de rodap com cr ticas teoria registro dos entendimentos jurisprudenciais e doutrin rios divergentes e indica o de obras espec ficas complementares

Curso de Direito Tributário - 2ª Edição VINICIUS GARCIA ,2025-05-27 Os objetivos deste livro s o quatro 1 apresentar a disciplina de uma maneira simples direta e com foco em exemplos pr ticos 2 abordar os entendimentos jurisprudenciais mais modernos especialmente as teses firmadas em sede de recurso repetitivo pelos tribunais superiores 3 expor com honestidade intelectual a abordagem pr tica da teoria estudada 4 trazer de maneira contextualizada todas as quest es discursivas e pe as pr ticas j cobradas nos exames unificados de ordem A profundidade da abordagem tamb m foi uma preocupa o no processo de elabora o da obra A ideia que o livro se mostre adequado aos alunos de gradua o em seu primeiro contato com a disciplina mas que tamb m permita um aprofundamento do estudo para aqueles que assim desejarem o que foi feito a partir do uso reiterado de notas de rodap com cr ticas teoria registro dos entendimentos jurisprudenciais e doutrin rios divergentes e indica o de obras espec ficas complementares

Introdução Aos Direitos Constitucional, Tributário E Administrativo Jorge Henrique Sousa Frota,2020-08-11 A presente obra tem como escopo inserir o leitor nos tr s mais importantes ramos do Direito P blico a saber Direito Constitucional Tribut rio e Administrativo S o trabalhados no livro alguns institutos que na vis o do autor s o os mais introdut rios e essenciais quando do estudo dos ramos jur dicos acima citados O livro traz muitas cita es dos mais variados autores bem como quest es de concursos p blicos e alguns question rios uma obra que visa mais o aspecto did tico do que a cientificidade se assim podemos dizer

Processo Tributário direto ao ponto Adiva Cardoso Ferreira Júnior, Este livro a g nese de um projeto pessoal para democratiza o da educa o e do acesso informa o A ideia por tr s dele proporcionar ao estudioso do Processo Tribut rio algo que seja direto de f cil e livre acesso

Fundamentos de Derecho Tributario Jorge Bravo Cucci,2018-01-26 Fundamentos de Derecho Tributario es la s ntesis de las preocupaciones te ricas con la nueva realidad de esta importante rama del Derecho Usando la mejor doctrina en vigor Jorge Bravo Cucci transita con habilidad de la teor a general a la dogm tica fiscal y a la realidad con el prop sito de fundar las bases para una profunda renovaci n del Derecho tributario peruano Y lo hace con los pies afincados en la realidad que bien conoce por la intensa pr ctica jur dica 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 *JUSTIÇA E DEMOCRACIA: as novas perspectivas da hermenêutica constitucional* Renata Furtado de Barros, Paula Maria Tecles Lara, 2012-12-10 A ABPJD Academia Brasileira de Produção Jurídica Discente apresenta seu terceiro livro produzido com a colaboração de diversos profissionais da área jurídica intitulado JUSTIÇA E DEMOCRACIA as novas perspectivas da hermenêutica constitucional Essa obra fruto de inúmeras pesquisas dos alunos do curso de Pós Graduação em Direito da PUC Minas tendo contado com a colaboração de diversos docentes e discentes de outras instituições espalhadas por todo o Brasil Com o objetivo de facilitar a leitura a obra foi dividida em dois volumes sendo este o primeiro volume O que se busca a todo momento crer em um ordenamento jurídico mais justo e democrático para tanto entendemos que a hermenêutica um caminho seguro para reflexo da aplicação das normas no Estado Democrático de Direito brasileiro Esperamos que esse livro seja uma reflexo da hermenêutica constitucional e de seu papel na manutenção de ideais mais sólidos de Justiça e Democracia As Organizadoras

Planejamento Tributário Daniel Gadelha, 2024-10-31 Planejamento Tributário críticos que autorizam sua desqualificação no Brasil uma obra indispensável para entender os desafios e as oportunidades que o planejamento tributário oferece no atual cenário jurídico brasileiro O autor examina com profundidade os críticos que diferenciam as práticas legítimas das abusivas trazendo uma abordagem inovadora baseada no construtivismo lógico semântico Ao longo do livro são explorados temas fundamentais como a legalidade dos atos do propósito negocial a elisão fiscal e a aplicação das normas antielisivas GAAR em consonância com as decisões mais recentes dos tribunais superiores como o CARF e o STF A obra discute também as implicações da reforma tributária em andamento oferecendo uma visão clara e atualizada sobre como essas mudanças podem impactar as estratégias empresariais e a segurança jurídica dos contribuintes Destinado a advogados contadores empresários e acadêmicos este livro vai além dos aspectos técnicos convidando o leitor a refletir sobre a linha tênue entre a economia tributária lícita e a evasão fiscal Combinando teoria e prática o autor entrega uma leitura essencial para quem busca dominar os conceitos mais atuais e cruciais no campo do planejamento tributário no Brasil

O ICMS e a boa-fé nas operações com empresas inidôneas Gabriela Junqueira Franco de Moraes Prado, 2023-04-20 Nas operações mercantis frequentemente são comercializadas mercadorias com fornecedores e clientes posteriormente declarados inidôneos pelo Fisco Contribuintes de boa fé portanto ficam sujeitos a consequências tributárias decorrentes da inidoneidade fiscal de terceiros com os quais apenas transacionaram sem que pudessem desconfiar dessa inidoneidade pouco das operações Nosso intuito na presente obra traçar o panorama geral do ICMS nas operações comerciais analisar a boa fé nas relações mercantis sua aplicabilidade no Direito Tributário bem como os critérios objetivos da conduta a ser adotada como forma de afastar questionamentos fiscais decorrentes de transações estabelecidas com empresas posteriormente declaradas inidôneas Analisaremos as operações de aquisição de mercadorias de fornecedores inidôneos e o consequente direito ao crédito de ICMS pela não cumulatividade do imposto bem como as vendas interestaduais a clientes inidôneos e a eventual responsabilidade do

vendedor pelo diferencial de al quota do ICMS que deixar de ser recolhido pelo destinatário. A boa fé portanto se apresenta como elemento imprescindível às operações comerciais de modo a evitar consequências tributárias decorrentes da inidoneidade fiscal de fornecedores e clientes. Sua comprovação objetiva pela demonstração da diligência e da veracidade das operações faz-se imprescindível para afastar esses questionamentos.

Planejamento Patrimonial e Investimento em Imóveis Carolina Ninzolli Sérgio, 2019-12-01 O modo mais adequado de se estruturar o patrimônio imobiliário depende dos mais variados quesitos. Entendê-los implica as tributárias envolvidas em cada cenário. Eficaz ponto de partida para uma análise minuciosa de qual estrutura da perspectiva pessoal de cada indivíduo a mais apropriada para sua situação específica. Este livro explora de maneira sistemática os principais tributos incidentes e as potenciais controvérsias envolvidas nas operações com imóveis realizadas diretamente pelas pessoas físicas e por meio dos principais veículos atualmente utilizados para detenção desses bens. O objetivo que o leitor seja capaz ao final da leitura de compreender as principais nuances tributárias relacionadas à sua estrutura e às eventuais e potenciais reestruturações de tal patrimônio.

Impostos - Teoria Geral - 4.ª Edição Américo Brás Carlos, 2014-09-01 Este livro resultou das aulas de Teoria Geral dos Impostos nas pós-graduações do Overgest INDEG ISCTE e da parte geral de Fiscalidade I nas licenciaturas do ISCTE. Deixou-me profunda impressão a leitura desta obra que há muito não saía da minha biblioteca. Um tão equilibrado trabalho de síntese sobre a fiscalidade em que se fazesse uma dosagem perfeita entre as exigências técnicas da construção científica e as necessidades práticas da exposição didática. De entre os atributos da obra realça a modernidade da informação, a precisão matemática dos conceitos e a simplicidade elegante do estilo. Pela sua qualidade e pragmatismo a obra extravasa as fronteiras da universidade pois de apoio indispensável para magistrados, advogados, administradores, auditores e sobretudo os cidadãos em geral.

Alberto Xavier in prefácio Este livro apresenta importantes características diferenciadoras. A que mais se destaca a do desenvolvimento dado à análise crítica de um bom número de soluções vigentes na lei, na jurisprudência e na doutrina e discussão de soluções alternativas para as insuficiências que o autor aponta. José da Silva Lopes

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Table of Contents Manual Direito Tributrio

1. Understanding the eBook Manual Direito Tributrio
 - The Rise of Digital Reading Manual Direito Tributrio
 - Advantages of eBooks Over Traditional Books
2. Identifying Manual Direito Tributrio
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Manual Direito Tributrio
 - User-Friendly Interface
4. Exploring eBook Recommendations from Manual Direito Tributrio
 - Personalized Recommendations
 - Manual Direito Tributrio User Reviews and Ratings

- Manual Direito Tributrio and Bestseller Lists
- 5. Accessing Manual Direito Tributrio Free and Paid eBooks
 - Manual Direito Tributrio Public Domain eBooks
 - Manual Direito Tributrio eBook Subscription Services
 - Manual Direito Tributrio Budget-Friendly Options
- 6. Navigating Manual Direito Tributrio eBook Formats
 - ePub, PDF, MOBI, and More
 - Manual Direito Tributrio Compatibility with Devices
 - Manual Direito Tributrio Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Manual Direito Tributrio
 - Highlighting and Note-Taking Manual Direito Tributrio
 - Interactive Elements Manual Direito Tributrio
- 8. Staying Engaged with Manual Direito Tributrio
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Manual Direito Tributrio
- 9. Balancing eBooks and Physical Books Manual Direito Tributrio
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Manual Direito Tributrio
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Manual Direito Tributrio
 - Setting Reading Goals Manual Direito Tributrio
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Manual Direito Tributrio
 - Fact-Checking eBook Content of Manual Direito Tributrio
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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