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Manual Direito Tributário

Jorge Henrique Sousa Frota



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Curso de Direito Tributário Vinicius Garcia, Os objetivos deste livro são quatro 1 apresentar a disciplina de uma maneira simples direta e com foco em exemplos práticos 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 prática da teoria estudada 4 trazer de maneira contextualizada todas as questões discursivas e práticas cobradas nos exames unificados de ordem A profundidade da abordagem também foi uma preocupação no processo de elaboração da obra A ideia que o livro se mostre adequado aos alunos de graduação em seu primeiro contato com a disciplina mas que também permita um aprofundamento do estudo para aqueles que assim desejarem o que foi feito a partir do uso reiterado de notas de rodapé com críticas teoria registro dos entendimentos jurisprudenciais e doutrinas divergentes e indica o de obras específicas complementares

Curso de Direito Tributário - 2ª Edição VINICIUS GARCIA ,2025-05-27 Os objetivos deste livro são quatro 1 apresentar a disciplina de uma maneira simples direta e com foco em exemplos práticos 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 prática da teoria estudada 4 trazer de maneira contextualizada todas as questões discursivas e práticas cobradas nos exames unificados de ordem A profundidade da abordagem também foi uma preocupação no processo de elaboração da obra A ideia que o livro se mostre adequado aos alunos de graduação em seu primeiro contato com a disciplina mas que também permita um aprofundamento do estudo para aqueles que assim desejarem o que foi feito a partir do uso reiterado de notas de rodapé com críticas teoria registro dos entendimentos jurisprudenciais e doutrinas divergentes e indica o de obras específicas 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 três mais importantes ramos do Direito Público a saber Direito Constitucional Tributário e Administrativo São trabalhados no livro alguns institutos que na visão do autor são os mais introduzidos e essenciais quando do estudo dos ramos jurídicos acima citados O livro traz muitas citações dos mais variados autores bem como questões de concursos públicos e alguns questionários uma obra que visa mais o aspecto didático do que a cientificidade se assim podemos dizer

Fundamentos de Derecho Tributario Jorge Bravo Cucci,2018-01-26 Fundamentos de Derecho Tributario es la síntesis de las preocupaciones teóricas con la nueva realidad de esta importante rama del Derecho Usando la mejor doctrina en vigor Jorge Bravo Cucci transita con habilidad de la teoría general a la dogmática fiscal y a la realidad con el propósito de fundar las bases para una profunda renovación del Derecho tributario peruano Y lo hace con los pies afincados en la realidad que bien conoce por la intensa práctica jurídica 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

Processo Tributário direto ao ponto Adiva Cardoso Ferreira Júnior, Este livro é o resultado de um projeto pessoal para democratizar o acesso à informação

A ideia por trás dele proporcionar ao estudioso do Processo Tributário algo que seja direto, fácil e livre acesso Manual de direito tributário Eduardo Sabbag, 2012 Este livro aborda tópicos como A isonomia tributária A isonomia tributária e a cláusula pecunia non olet A cláusula pecunia non olet e a intributabilidade dos atos ilícitos A cláusula pecunia non olet e a plena capacidade tributária passiva art 126 CTN A interpretação econômica A cláusula pecunia non olet e nossa linha conclusiva entre outros

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 reat 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 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 a público um tão equilibrado trabalho de síntese sobre a fiscalidade em que se fizesse 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 analítico 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 Jos da Silva Lopes Revista Internacional de Direito Tributário Vol 3 , *Tax Sovereignty in the BEPS Era* Sergio André Rocha, Allison Christians, 2016-04-24 The power of a country to freely design its tax system is generally understood to be an integral feature of sovereignty However as an inevitable result of globalization and income mobility one country's exercise of tax sovereignty often overlaps interferes with or even impedes that of another In this collection of essays internationally respected practitioners and academics reveal how the OECD's Base Erosion and Profit Shifting BEPS initiative although a major step in the right direction is insufficient to resolve the tax sovereignty paradox Each contribution deals with different facets of a single topic How tax sovereignty is shaped in a post BEPS world The contributors provide in depth analysis of such relevant issues as the following hy

multilateral cooperation and soft law consensus are the preferred solutions to a loss of autonomy over national tax policy how digital commerce has upended traditional notions of source and residence why residence and source continue to be the two essential building blocks of tax sovereignty and the backbone of the international tax system how developing countries can take advantage of the new international tax architecture to ensure that their voices are truly shaping the standards and transfer pricing reform Collectively the authors provide an authoritative commentary on the necessary preconditions for exercising the power to tax in today's world Their perspectives and recommendations will prove of great value to all policymakers legislators practitioners and academics in the international taxation arena

Planejamento Tributário Daniel Gadelha, 2024-10-31 Planejamento Tributário críticos que autorizam sua descrição 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 de 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

Manual de direito tributário Sérgio Pinto Martins, 2002

Doing Legal Research in Brazil Edilenice Lima Passos, 2001

Processo Tributário Contemporâneo Juliano Tobias, 2025-05-30 A Reforma Tributária materializada pela Emenda Constitucional no 132/2023 propõe a simplificação do complexo Sistema Tributário Nacional introduzindo o Imposto de Valor Adicionado IVA dividido entre a Contribuição Social sobre Bens e Serviços CBS e o Imposto sobre Bens e Serviços IBS além do Imposto Seletivo IS No entanto a grande questão permanece qual será o real impacto dessas mudanças para o contribuinte Diante de um cenário de incertezas e da perspectiva de uma das alíquotas mais altas do mundo esta obra se propõe a examinar criticamente os meios processuais disponíveis para a defesa dos direitos dos contribuintes Com uma abordagem prática e aprofundada o livro analisa precedentes qualificados súmulas e enunciados de eventos deliberativos do Judiciário Oferece ainda uma visão pragmática da jurisprudência demonstrando como as decisões dos tribunais moldam a interpretação e aplicação das normas tributárias Com um compromisso inegociável com a exatidão jurídica e a defesa do contribuinte esta obra busca superar a superficialidade fornecendo análises sólidas e soluções eficazes na seara do direito processual tributário

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 inidneos pelo Fisco Contribuintes de boa f portanto ficam sujeitos a consequencias tributarias decorrentes da inidoneidade fiscal de terceiros com os quais apenas transacionaram sem que pudessem desconfiar dessa inidoneidade poca das operaes Nosso intuito na presente obra tra ar o panorama geral do ICMS nas operaes comerciais analisar a boa f nas rela es mercantis sua aplicabilidade no Direito Tribut rio bem como os crit rios objetivos da conduta a ser adotada como forma de afastar questionamentos fiscais decorrentes de transaes estabelecidas com empresas posteriormente declaradas inidneas Analisaremos as operaes de aquisi o de mercadorias de fornecedores inidneos e o consequente direito ao cr dito de ICMS pela n o cumulatividade do imposto bem como as vendas interestaduais a clientes inidneos e a eventual responsabilidade do vendedor pelo diferencial de al quota do ICMS que deixar de ser recolhido pelo destinat rio A boa f portanto se apresenta como elemento imprescind vel s operaes comerciais de modo a evitar consequencias tributarias decorrentes da inidoneidade fiscal de fornecedores e clientes Sua comprova o objetiva pela demonstra o da dilig ncia e da veracidade das operaes faz se imprescind vel para afastar esses questionamentos

Delimitações da constituição definitiva do crédito tributário como condição da persecução criminal Josemir Martins dos Santos, 2023-08-10 Este livro apresenta uma an lise de toda a estrutura da defini o do crime tribut rio de sonega o examinando doutrina e jurisprud ncia nesse debate Investiga o pr prio bem jur dico protegido pela ordem tribut ria os crimes em esp cie na Lei no 8 137 90 e do C digo Penal contrabando e descaminho posiciona se nas controv rsias acerca da constitui o do tributo e consuma o do crime da contum cia da prescri o e da legisla o intemporal um livro amplo na pretens o que atende em qualidade ao desenvolvimento dos t picos

Planejamento tributário Paulo Sérgio de Castro, 2024-04-24 A S rie Universit ria foi desenvolvida pelo Senac S o Paulo com o intuito de preparar profissionais para o mercado de trabalho Os t tulos abrangem diversas reas abordando desde conhecimentos te ricos e pr ticos adequados s exig ncias profissionais at a forma o tica e s lida Planejamento tribut rio ferramenta estrat gica para organiza es traz as principais quest es conceituais e pr ticas de planejamento tribut rio empresarial estrat gico e do processo administrativo tribut rio Com uma abordagem pragm tica apresenta os temas normas gerais de direito tribut rio Sistema Tribut rio Nacional os entes federativos e principais tributos responsabilidade tribut ria Sistema Simples Nacional e a Lei das Micro e Pequenas Empresas Tais assuntos favorecem a compreens o da integra o conceitual e sist mica do impacto dos tributos sobre as transaes que s o realizadas no ambiente organizacional estimulando a elabora o de estrat gias que permitam dentro dos padr es legais o alcance de mais efici ncia no recolhimento de tributos e a gera o de mais valor para as organiza es

Do Combate aos Crimes Financeiros e Tributários Ives Gandra da Silva Martins, James Henrique Lins Santos, 2022-02-01 A corrup o sem d vida um dos maiores males que assola a humanidade porque cruel ela contribui para a dor na fila dos hospitais na mesa vazia do desvalido eis que sorradeira cresce e se desenvolve na escurid o do analfabetismo Eis a a raz o pela qual se deve combat la lutando no exerc cio de regate da cidadania pouco importando se a tarefa dif cil Sim porque as m os que a praticam embora sujas n o deixam

pegadas na quase totalidade das vezes de todo oportuna imperiosa vigorosa a express o de um en rgico grito de basta a exigir um ponto final impunidade cavilosa prote o m tua de certos homens que sob pretexto de cuidar dos interesses de todos s o faziam em benef cio pr prio e em detrimento da sociedade Basta Basta Jos Bernardo Cabral in Pref cio Relator geral da Assembleia Nacional Constituinte que elaborou a Constitui o Federal de 1988

The Sustainability Handbook, Volume 2
Mark Von Rosing, 2025-06-27 The Sustainability Handbook provides a comprehensive and holistic understanding of sustainability bridging the gap between academic theory and business practices Global climate change poses enormous environmental challenges and societies across the world must adapt and innovate to further the goals of sustainability for present and future generations The private sector especially must find new ways of doing business to align their practices with the Sustainable Development Goals SDGs adopted by the international community Using a conceptually structured framework throughout the book examines the latest academic research to summarize what environmental social and economic sustainability actually means in different contexts Using numerous specific case studies and insights from industry leaders the book shows how to strategically integrate sustainability into the organization with extensive focus on policies incentives measures operations production consumption and lifecycle management Volume 2 explores the concept of Radical Sustainability within an enterprise and why it is needed With examples from zero waste to eliminating use of rare earth resources triggering sustainable practices to cause related marketing and sustainability responsibility to external transparency over internal incidents this volume offers practical solutions for those who desire to progress from a Sustainable Strategy to an effective Sustainability Portfolio Management approach Underpinned by international research based evidence it explores associated trends and drivers within the marketplace and how innovative environmental social economic and governance aspects can be considered and solutions applied For researchers students and businesspeople at all levels and sectors this handbook is an essential reference of the latest sustainability tools and methodologies required to adapt and innovate towards sustainability Provides step by step guidance on key procedures and methodologies Presents chapters that begin with a graphical representation of how the topic fits within the larger framework Includes extensive coverage of sustainability related case studies and lessons learned

Planejamento Patrimonial e Investimento em Imóveis
Carolina Ninzolli Sérgio, 2019-12-01 O modo mais adequado de se estruturar o patrim nio imobili rio depende dos mais variados quesitos Entender as implica es tribut rias envolvidas em cada cen rio eficaz ponto de partida para uma an lise minuciosa de qual estrutura da perspectiva pessoal de cada indiv duo a mais apropriada para sua situa o espec fica Este livro explora de maneira sistem tica os principais tributos incidentes e as potenciais controv rsias envolvidas nas opera es com im veis realizadas diretamente pelas pessoas f sicas e por meio dos principais ve culos atualmente utilizados para deten o desses bens O objetivo que o leitor seja capaz ao final da leitura de compreender as principais nuances tribut rias relacionadas sua estrutura e s eventuais e potenciais reestrutura es de tal patrim nio

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