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EXERCICES DE FISCALITÉ DES ENTREPRISES

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Pack Fiscal Maurice Cozian, Florence Deboissy, Martial Chadeaux, 2010-09-23 PRECIS DE FISCALITE DES ENTREPRISES 2010 2011 Florence Deboissy et Maurice Cozian 1 Une approche globale et pratique de la fiscalit des entreprises qui a fait de cet ouvrage la r f rrence incontournable dans ce domaine 2 De nombreuses illustrations chiffr es ainsi qu'une rubrique Coin des amateurs propices d'enrichissants approfondissements 3 Une r dition annuelle avec mise jour interm diaire gratuite EXERCICES DE FISCALIT DES ENTREPRISES 2010 2011 Maurice Cozian et Martial Chadeaux 1 Plus de 80 exercices tests et tudes de cas accompagn s syst matiquement de corrig s explicatifs d taill s 2 Egalement quelques exercices de synth se qui amalgament les diff rents aspects de la fiscalit et notamment des probl mes d imposition des b n fices et des probl mes de TVA 3 R dit annuellement crit par des auteurs de renom la qualit p dagogique de l ouvrage et la fiabilit de l information sont garanties *Exercices de fiscalit des entreprises* Maurice Cozian, Martial

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Cozian, Martial Chadeaux, 1989 **L'entreprise face au droit fiscal belge** Pierre-François Coppens, 2004 **La semaine juridique**, 2007 **Droit fiscal - 1re ed.** Régis Vabres, 2021-07-07 Un expos analytique et didactique du droit fiscal L ouvrage Droit fiscal de la collection Dalloz HyperCours aborde la fiscalit des particuliers imp t sur le revenu imp ts locaux IFI et des entreprises imp t sur les soci t s groupes TVA dans une d marche p dagogique et pratique Il comporte 17 le ons structur es autour d un plan simple et de nombreux exemples concrets Plusieurs exercices corrig s dissertation commentaires d arr t et cas pratiques sont propos ainsi que de nombreuses r f rrences bibliographiques **Bibliographie**

nationale française, 1997 **Taxation of Foreign Business Income Within the European Internal Market** Jérôme Monsenego, 2012 The rules of the Member States on the taxation of the foreign business income of companies whether such rules are based on the fiscal principle of territoriality or on the principle of worldwide taxation are in conflict with the objective of achievement of the internal market This objective is indeed difficult to reach when it comes to the taxation of foreign income given that the Member States are far from taxing companies doing business cross border as if their

operations were purely domestic Areas of conflict include particularly the taxation of foreign profits the deduction of foreign losses the elimination of international double taxation and the attribution of profits to permanent establishments This dissertation analyses this conflict on the basis of a study of the case law of the European Court of Justice as well as some of the key provisions of the European treaties It appears that both the fiscal principle of territoriality and the principle of worldwide taxation give rise to complex issues of compatibility with the law of the European Union Although the analysis conducted throughout the dissertation provides some guidance for the taxation of the foreign business income of companies it is concluded that the Court cannot by itself efficiently resolve the conflict between such taxation and the objective of achievement of the internal market

Bulletin for International Fiscal Documentation International Bureau of Fiscal Documentation,1993 The Taxation of Companies in Europe International Bureau of Fiscal Documentation,1998 **Les exonérations fiscales des investissements en RDC** Boniface Kabanda Matanda,2016-08-15 La concurrence fiscale comme mesure incitative ou attractive des investissements directs trangers s est r v l e inefficace Cette le on a servi d exemple l Etat Ind pendant du Congo et la Colonie Congo Belge qui limit rent la d fiscalisation aux seuls grands projets de d veloppement orient s dans la logique de l conomie mixte D s lors nous voil dans l institutionnalisation de l injustice fiscale qui nous fait assister impuissants la cr ation simultan e de l enfer fiscal du purgatoire fiscal et du paradis fiscal en RDC Au total les investissements directs trangers en appellent plut t la globalit des politiques publiques et priv es

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