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Tout Savoir Limpt Solidarit Fortune

L Cohen



Tout Savoir Limpt Solidarit Fortune:

L'impôt confiscatoire Pierre-Léonard Rouzaud, 2016-06-22 Peut on contester son niveau d imposition en arguant du caract re confiscatoire du pr l vement La r ponse est aujourd hui n gative du moins sous cette forme l L imp t confiscatoire d fini hors du cadre de la sanction comme un pr l vement dont la nature ou le niveau serait manifestement excessif a pourtant connu une volution r cente florissante Si le Conseil constitutionnel fran ais a progressivement d cid de fonder l exigence d un imp t non confiscatoire sur le principe d galit devant les charges publiques il semble difficile de concevoir un imp t confiscatoire sans r f rence au droit de propri t r f rence qui permettrait de donner toute sa vigueur cette exigence Quoi qu il en soit de notables volutions sont attendre en ce qui concerne l exigence d un imp t non confiscatoire D j ouvert aux praticiens par le biais de la question prioritaire de constitutionnalit ce nouvel outil contentieux est incontestablement appel se d velopper Cet ouvrage retrace la gen se de la notion d imp t confiscatoire en droit fran ais et la compare avec les volutions de la jurisprudence internationale Il tente de d gager un quilibre entre principe d galit devant l imp t et droit de propri t Il int resse les cadres et dirigeants d entreprise les magistrats et fiscalistes

LA DOCTRINE ADMINISTRATIVE

FISCALE, 2000-11-01 Qu est ce que la doctrine administrative en droit fiscal Au del de la d finition classique num rant l ensemble des documents par lesquels l administration fait conna tre son interpr tation des textes fiscaux cette r ponse ne peut que susciter de nouvelles interrogations

Pour Une Nouvelle Mentalite Fiscale Et Sociale, **Regards sur**

l'actualité, 1989 La vie publique en France , **De l'impôt en Algerie** Eug Robe, 1871 L'Impôt de solidarité nationale, 1945 De la monnaie, du credit et de l'impôt Michel Gustave Partounau Du Puynode, 1853 **Le Figaro**

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Capital, 2005 **Finances publiques (2) : Fiscalité** Paul Marie Gaudemet, Joël Molinier, 1997-01-01T00:00:00+01:00

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Congress, 1962 Journal des économistes, 1863 Catéchisme social, ou Exposé succinct de la doctrine de la solidarité

Louis Greppo, 1848 **L'impôt sur les succesions en suisse et en france** Salah Najib Al-Omar, 1959 **Finances**

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