

Hecho Imponible

Está regulado en el artículo 20 de la Ley General Tributaria, que dice que el hecho imponible «es el presupuesto fijado por la ley para configurar cada tributo y cuya realización origina el nacimiento de la obligación tributaria principal».

El hecho imponible es la expresión de una actividad económica y a la vez una manifestación de capacidad contributiva en que se ubica la causa jurídica de los tributos. Viene a ser cualquier acto económico que es susceptible de ser gravado con impuesto o contribución. La importancia del hecho imponible radica en los siguientes puntos:



El Hecho Imponible

Javier Argente Álvarez

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Derecho Financiero y Tributario Español. Parte general. Lecciones de cátedra ,2006 Derecho financiero y tributario Alejandro Menéndez Moreno,2008 **DERECHO FINANCIERO Y TRIBUTARIO. PARTE GENERAL.**

LECCIONES DE CATEDRA, (10a EDICION) Alejandro Menéndez Moreno,2009 La monografía se estructura en tres grandes apartados la primera estudia el concepto y fundamentos del ordenamiento jurídico del Derecho Financiero la segunda el Derecho Tributario desde el concepto y clases de tributos hasta la revisión en la vía administrativa de los actos tributarios y la tercera el Derecho Presupuestario elaboración de las Leyes de Presupuestos Generales del Estado ejecución control interno y externo etc INDICE Primera parte El Derecho Financiero concepto y fundamentos de su ordenamiento jurídico Lección 1 El concepto de Derecho Financiero Lección 2 El poder financiero Lección 3 Los principios constitucionales del Derecho Financiero Lección 4 Las fuentes del Derecho Financiero Lección 5 La aplicación de las normas del Derecho Financiero Segunda parte Derecho tributario Lección 6 Concepto y clases de tributos Lección 7 La estructura del tributo Lección 8 El nacimiento de los tributos Lección 9 La cuantificación de los tributos Lección 10 Los obligados tributarios Lección 11 La extinción de los tributos Lección 12 La aplicación de los tributos Lección 13 La gestión de los tributos Lección 14 La inspección de los tributos Lección 15 La recaudación de los tributos Lección 16 Los sencillos tributarios Lección 17 La revisión en vía administrativa de los actos tributarios Tercera parte Derecho presupuestario Lección 18 El concepto de presupuesto y las leyes de presupuestos generales del Estado Lección 19 Los principios presupuestarios Lección 20 La elaboración y aprobación de las leyes de presupuestos generales del Estado Lección 21 La ejecución de las leyes de presupuestos generales del Estado gestión de los presupuestos de ingresos y de gastos Lección 22 La ejecución de las leyes de presupuestos generales del Estado modificaciones de los citados y cuentas anuales Lección 23 El control de las leyes de presupuestos generales del Estado

Guía del impuesto sobre la renta de las personas físicas Javier Argente Álvarez,2007 Estudia de forma exhaustiva todas las figuras que constituyen el IRPF Para ello sigue la sistemática de la nueva Ley 35/2006 de 28 de noviembre del Impuesto sobre la Renta de las Personas Físicas y de modificación parcial de las Leyes de los Impuestos sobre Sociedades sobre la Renta de no Residentes y sobre el Patrimonio *Todo procedimiento tributario ,2007* *El impuesto sobre construcciones, instalaciones y obras* Teresa Calvo Sales,2007 **El derecho tributario ante el nuevo derecho contable** Amparo Navarro Faure,2007 PRLOGO INTRODUCCIÓN CAPÍTULO I LAS RELACIONES ENTRE EL DERECHO TRIBUTARIO Y EL DERECHO MERCANTIL I 1 CONSIDERACIONES PREVIAS LAS RELACIONES ENTRE EL DERECHO TRIBUTARIO Y EL DERECHO PRIVADO I 2 LAS RELACIONES ENTRE EL DERECHO TRIBUTARIO Y EL DERECHO MERCANTIL EN GENERAL I 3 LAS RELACIONES ENTRE EL DERECHO TRIBUTARIO Y EL DERECHO CONTABLE CAPÍTULO II LAS FUENTES COMUNITARIAS DEL DERECHO CONTABLE Y SU INCIDENCIA EN EL DERECHO TRIBUTARIO II 1 LAS NORMAS INTERNACIONALES DE INFORMACIÓN FINANCIERA NORMAS INTERNACIONALES DE CONTABILIDAD II 2 LA

INFLUENCIA DE LA ARMONIZACIÓN CONTABLE EN EL PROCESO DE ARMONIZACIÓN DE LA IMPOSICIÓN SOBRE SOCIEDADES II 3 LA INTEGRACIÓN DE LAS NORMAS INTERNACIONALES DE INFORMACIÓN FINANCIERA EN EL DERECHO ESPAÑOL II 4 CONSECUENCIAS DE LAS NORMAS INTERNACIONALES DE INFORMACIÓN FINANCIERA EN LA BASE IMPONIBLE DEL IMPUESTO SOBRE SOCIEDADES CAPÍTULO III LAS FUENTES INTERNAS DEL DERECHO CONTABLE Y SU INCIDENCIA EN EL DERECHO TRIBUTARIO III 1 LAS LEYES EN MATERIA DE CONTABILIDAD III 2 LOS REGLAMENTOS EN MATERIA DE CONTABILIDAD III 3 LAS CONSULTAS EN MATERIA DE CONTABILIDAD BIBLIOGRAFÍA

Administración de Empresas. Profesores de Enseñanza Secundaria. Volumen II. E-book, 2003-06-24 Retenciones e ingresos a cuenta en el impuesto sobre la renta de las personas físicas Gracia María Luchena Mozo, 1997 DERECHO FINANCIERO Y TRIBUTARIO ESPAÑOL. NORMAS BÁSICAS (21ª EDICIÓN) Alejandro Menéndez Moreno, 2009 **UF1814**

- **Información y atención tributaria al contribuyente** Jose Mª Alonso Martín, 2017-08-23 La finalidad de esta Unidad Formativa es enseñar a atender a los contribuyentes de forma personal o telemática en las peticiones de información sugerencias consultas quejas y reclamaciones de naturaleza tributaria e informar a los contribuyentes sobre el estado de tramitación de los procedimientos tributarios en los que sean parte de forma diligente a fin de facilitar su seguimiento. Para ello se estudiará el análisis del sistema tributario español la atención al contribuyente como las peticiones sugerencias consultas quejas y reclamaciones y se profundizar en el seguimiento del estado de tramitación de los procedimientos tributarios.

Sistema fiscal español Alarcón García Gloria, 2020-03-04 El Sistema Fiscal Español y de casi todos los países desarrollados con sus 30, 40 o 50 tipos de impuestos y muchas más tasas y contribuciones especiales tiene una dimensión que lo hace casi inabordable al mismo tiempo que difícil de aprender y de enseñar. Esta obra trata sobre todo de proporcionar una visión conceptual y sistemática de todos los tributos que configuran nuestro Sistema Fiscal. Comentario a la Ley de Tasas y Precios públicos de la Comunidad de Castilla y León José María Lago Montero, 2005 Fundamentos de Derecho Tributario Jorge Bravo Cucci, 2018-01-26 Fundamentos de Derecho Tributario es la síntesis de las preocupaciones temáticas 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 doctrina 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. La financiación territorial mediante recargos: un análisis jurídico Ángeles García Frías, 1994-01-01 The author analyses the concept of surtax and its application under Spanish law as a method for the financing of the various territorial entities existing in Spain e.g. Autonomous Regions. **Manual del IVA** Enrique Abella Poblet, 2006 This handbook provides an article by article analysis of the Spanish Value Added Tax Law. It includes references to rulings and decisions of the Spanish Tribunals. The information is up to date as at July 2006. Ley del Impuesto Sobre la

Renta Comisión Fiscal ,2019-06-11 En cumplimiento del ordenamiento constitucional el pasado 15 de diciembre de 2018 el Ejecutivo Federal present ante el Congreso de la Uni n el paquete econ mico para el ejercicio de 2019 el cual incluy las iniciativas de Ley de Ingresos de la Federaci n el Presupuesto de Egresos de la Federaci n y los Criterios Generales de Pol tica Econ mica En el referido paquete econ mico no se propusieron nuevos impuestos ni aumentos a los existentes solo algunas adecuaciones a las normas actuales Por lo que ve al tema de la recaudaci n la Ley de Ingresos de la Federaci n para el a o 2019 prev ingresos totales por 5 8 billones 6% m s que en el 2018 de los cuales 3 2 billones se estiman provendr n de ingresos tributarios y en espec fico 1 7 billones se estar an generando por concepto de Impuesto Sobre la Renta Dentro de las disposiciones fiscales que conforman este impuesto se incluye la aplicaci n de tratamientos diferenciales de diversa naturaleza como deducciones exenciones reg menes especiales o sectoriales incluye tasas reducidas diferimientos facilidades administrativas as como el subsidio para el empleo Manual de derecho financiero y tributario Romero Flor Luis María,2023-02-01 Parte 1 derecho financiero parte 2 derecho tributario parte 3 derecho presupuestario Parte 1 derecho financiero parte 2 derecho tributario parte 3 derecho presupuestario **Derecho financiero y tributario** Isaac Merino Jara,Manuel Lucas Durán,José Antonio Fernández Amor,Yolanda García Calvente,Tomás García Luis,Elena Manzano Silva,Mercedes Ruiz Garijo,Begoña Sesma Sánchez,Antonio Vázquez del Rey Villanueva,Jesús Ramos Prieto,Juan Calvo Vérgez,2023-09-07 Esta edici n del Manual incorpora las novedades normativas producidas desde el cierre de la anterior con lo cual los lectores se encontrar n con una obra actualizada Igualmente se ha llevado a cabo una revisi n detallada de su contenido con las miras puestas en facilitar la comprensi n del Derecho Financiero y Tributario a sus destinatarios fundamentales los alumnos universitarios de Grado Este Manual de la Parte General se complementa con el Manual de la Parte Especial que los autores publican tambi n en TECNOS **Estudios sobre temas tributarios actuales** Magín Pont Mestres,1984

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