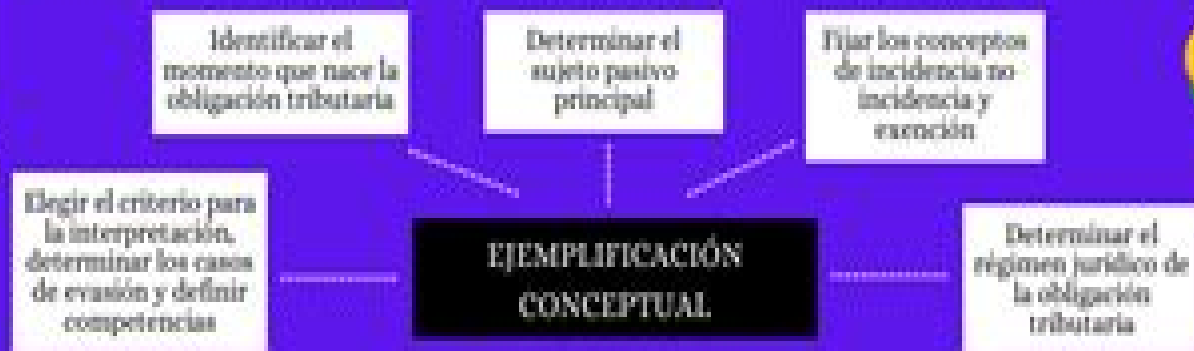


Hecho Imponible

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:



La compra de un litro de gasolina genera la obligación de pagar al Estado los denominados tributos especiales sobre los carburantes.

Cuando adquirimos cigarrillos y hay que abonar el tributo especial de labores del tabaco.



El impuesto de matriculación nace en el hecho imponible de comprar un coche.



LEYES

El Hecho Imponible

Javier Argente Álvarez



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- Información y atención tributaria al contribuyente Jose M^a 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 profundizará en el seguimiento del estado de tramitación de los procedimientos tributarios

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opponents for 21 we will be using the free throw line the three point line and the key