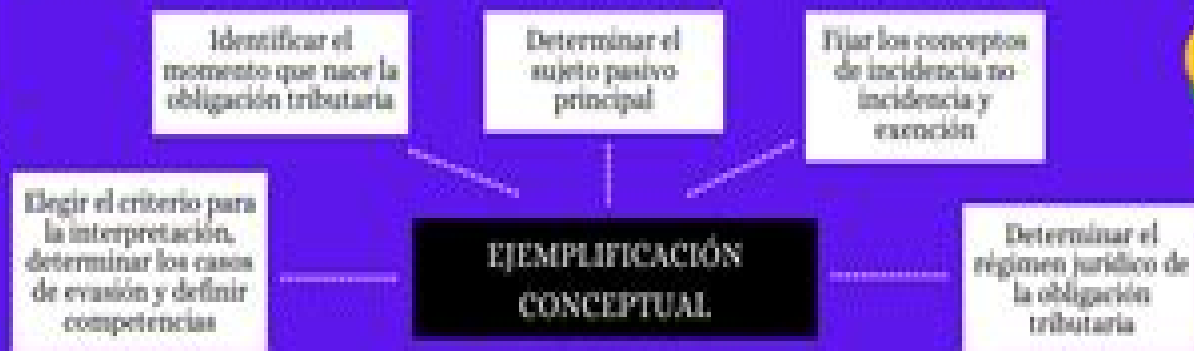


Hecho Imponible

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:

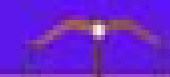


La compra de un litro de gasolina genera la obligación de pagar al Estado los denominados tributos especiales sobre los carburantes.

Quando 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.



El Hecho Imponible

Gracia María Luchena Mozo



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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 ilícitos 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 créditos y cuentas anuales Lección 23 El control de las leyes de presupuestos generales del Estado

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DERECHO FINANCIERO Y TRIBUTARIO ESPAÑOL. NORMAS BÁSICAS (21ª EDICIÓN) Alejandro Menéndez Moreno, 2009 UF1814 - Información y atención tributaria al contribuyente José 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 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 inabarcable 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 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 **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 Unión el paquete económico para el ejercicio de 2019 el cual incluye las iniciativas de Ley de Ingresos de la Federación el Presupuesto de Egresos de la Federación y los Criterios Generales de Política Económica En el referido paquete económico 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 recaudación la Ley de Ingresos de la Federación para el año 2019 prev ingresos totales por 5 8 billones 6% más que en el 2018 de los cuales 3 2 billones se estiman provendrán de ingresos tributarios y en específico 1 7 billones se estarán generando por concepto de Impuesto Sobre la Renta Dentro de las disposiciones fiscales que conforman este impuesto se incluye la aplicación de tratamientos diferenciales de diversa naturaleza como deducciones exenciones regímenes especiales o sectoriales incluye tasas reducidas diferimientos facilidades administrativas así como el subsidio para el empleo

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Estudios sobre temas tributarios actuales Magín Pont Mestres,1984

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