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Guide pratique du contentieux douanier Christophe Soulard, 2015-12-04 Contrairement à une idée répandue l'achèvement du marché intérieur n'a pas rendu le rôle de l'administration des douanes au contraire elle porte au nom de l'Union européenne les droits de douane sur les marchandises originaires de pays tiers et cette occasion elle met en œuvre une réglementation abondante et complexe qui figure pour l'essentiel dans un Code des douanes communautaire auquel se substituera très prochainement un Code des douanes de l'Union. Par ailleurs l'administration des douanes assure de très nombreuses missions fiscales et économiques purement nationales. Dans tous les cas elle applique un droit caractérisé par le recours de nombreuses notions qui lui sont propres et remplit dans l'intérêt général une fonction dont les implications sont considérables au regard de la sécurité publique et des conséquences économiques. L'importance des enjeux justifie les pouvoirs d'enquête très importants dont dispose l'administration des douanes et la responsabilité des sanctions encourues par les contrevenants. Mais en retour l'amplitude des moyens mis à disposition de la douane n'est acceptable que si leur mise en œuvre fait l'objet d'un contrôle juridictionnel rigoureux. C'est dire combien il est essentiel que les règles qui ont trait au contentieux soient bien connues de l'ensemble des acteurs du système : magistrats, avocats, agents de l'Administration, opérateurs économiques. Le présent ouvrage les traite de manière approfondie la fois dans leur volet pénal (procédures d'investigation, infractions, sanctions), règles de responsabilité et de poursuites et dans leur volet civil (action en paiement des droits, action en réparation du préjudice causé par l'action de l'administration). **Guide pratique du contentieux douanier** Vincent Carpentier, 1996-01-01 Ce livre est un guide pratique du contentieux douanier. Il vise à retracer de manière chronologique les différentes étapes du règlement des litiges opposant l'administration des douanes et droits indirects aux redevables des droits de douane, taxes et autres impositions que cette administration financière est chargée de percevoir pour le compte du Trésor public ou de la Communauté européenne. Les pouvoirs d'enquête et de constatation des agents des douanes, la qualification et la sanction des infractions, le règlement amiable ou judiciaire des litiges sont décrits de manière précise et sont illustrés de nombreux exemples choisis parmi la jurisprudence la plus récente de la Cour de cassation. Cet ouvrage s'adresse donc aux professionnels des changes internationaux, entreprises importatrices ou exportatrices mais aussi prestataires de services en matière de transport et de commerce international soucieux de connaître leurs droits et obligations face à l'administration. Mais il devrait intéresser également les praticiens du droit désireux d'aborder une matière au cœur des changes mondiaux et qui loin de se restreindre au fur et mesure de l'unification européenne, est au contraire considérablement enrichie et diversifiée au cours des cinq dernières années. **European Cooperation Between Tax, Customs and Judicial Authorities** John A. E. Vervaele, André Klip, Andries Huibert Klip, 2002-01-01 This book deals with the cooperation between Member States of the European Union in their fight against fraud. Various mechanisms exist to detect, investigate and deal with fraud directed against the financial interests of the European Union. When Member States of the European Union require one another's assistance they can basically resort

to two forms of cooperation cooperation in administrative matters and cooperation in criminal matters A key question is therefore which form of cooperation they should choose in any given set of circumstances A further question is whether either form of cooperation is exclusive The survey examines and compares the law of four jurisdictions within the European Union the Netherlands Germany France and England and Wales

Eléments de droit douanier, des procédures et des techniques douanières dans les états membres de la CEMAC Alphonse Ayessa,2012-02-27 L ouvrage est consacr aussi bien aux aspects juridiques et economiques des activit s douani res qu aux techniques des contr les utilis es par l Administration des douanes Ensemble des lois et des r glements le droit douanier ne r git pas seulement les activit s douani res comme les relations entre l Administration des douanes et ses usagers mais il est aussi une science ayant pour objet l tude de ces r gles Cet arsenal juridique se moule l organisation des services au sein desquels par leur pr sence tant t ostensible et tant t furtive les agents de douane canalisent les marchandises import es et export es vers les bureaux o les formalit s de d douanement sont effectu es Les litiges qui en r sultent sont r gl s soit par voie transactionnelle soit devant les tribunaux

Procédure pénale Gildas Roussel,François-Xavier Roux-Demare,2025-06-13 Mati re vivante et technique mue par la recherche constante d un quilibre entre protection de l ordre public et sauvegarde des droits et libert s fondamentaux la proc dure p nale est indispensable l application du droit p nal Tr s sensible aux volutions l gislatives et jurisprudentielles elle n cessite une veille constante et une actualisation annuelle La nouvelle dition propose ainsi un contenu actualis la fois concis pr cis et jour des derni res r formes cet ouvrage dispense les fondamentaux de la mati re et comporte de nombreux clairages sur les d cisions de jurisprudence les plus r centes

Le contentieux douanier au Sénégal Boubacar Camara,2005 L inspiration historique fran aise a largement contribu la sp cificit du droit douanier r pressif au S n gal avec une place octroy e au juge par rapport l administration Dans la mise en oeuvre de la politique r pressive l exclusion de l l ment moral le recours aux pr somptions de fraude la grande force probante de certains moyens de preuve le r gime juridique des sanctions douani res ainsi que le syst me des responsabilit s p nale et civile ont fini d ter au d bat au pr toire son caract re attractif Ce qui rend souhaitable une r forme du contentieux douanier Ainsi on devrait aboutir un rapprochement avec le droit commun une d p nalisation de certaines infractions douani res et une plus grande proportionnalit entre les infractions commises et la sanction inflig e Dans la proc dure r pressive les larges pouvoirs d investigation de l administration et son intervention active dans la phase judiciaire rendent compte d un d s quilibre qu il convient de redresser En effet le juge fait preuve d une discr tion remarquable dans le contr le des modalit s d exercice des pr rogatives conf r es l administration douani re en mati re de visite des marchandises des moyens de transport et des personnes De plus la Douane ne s arr tant pas la porte du palais elle b n fifie de conditions favorables pour la privation de libert des pr venus et pour le recours la contrainte par corps pour recouvrer les p nalit s

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re extr mement vivante pratique et technique mue par la recherche constante d un quilibre entre protection de l ordre public et sauvegarde des droits et libert s fondamentaux Indispensable l application du droit p nal elle est au coeur du fonctionnement de la justice p nale Cette mati re demeure tr s sensible aux volutions l gislatives et jurisprudentielles elle n cessite une veille constante la fois concis et pr cis cet ouvrage dispense les fondamentaux de la mati re et comporte de nombreux clairages sur les lois et les d cisions de jurisprudence les plus r centes Cet ouvrage s adresse aux tudiants en licence et master aux candidats aux concours administratifs ENM ENSP ENSOP EOGN et aux examens professionnels CRFPA aux praticiens

Les contrôles et le contentieux douaniers Jean Sliwa,2024-03-28 **Guide pratique du dépôt de bilan : pour surmonter l'épreuve du dépôt de bilan et renouer durablement avec la prospérité** Jean-Marie Aloyse,1994-01-01T23:00:00+01:00 Cet ouvrage a t r alis pour r soudre les difficult s de ceux qui sont confront s au d p t de bilan Copyright Electre *Droit de la police* Hervé Vlamynck,2014-10-31 Cet ouvrage de r f rence consacr aux prrogatives des forces de s curit int rieure police gendarmerie et douane est parfaitement jour des diff rentes r formes et de la jurisprudence r cente Il expose le pouvoir que ces administrations mettent en oeuvre et les techniques proc durales qu elles d veloppent dans les diff rents cadres juridiques pour mener bien les enqu tes qui leur sont confi es par l autorit judiciaire Les r gles de fonctionnement de ces diff rents services et les principes que tous les magistrats appliquent au quotidien dans leur mission de direction et de contr le de la police judiciaire sont expliqu s L auteur accorde une large place aux nombreux aspects de droit international qui ont profond ment modifi la mati re Il offre des aper us historiques pour bien appr hender la constante volution l gislative qui la caract rise *Ponce de LeAp3(Bn* Trish Kline,2002 This book tells of the life of Ponce de Leon and describes his explorations in the New World Le Guide pratique des douanes de la Côte d'Ivoire Georges Meissonnier,1983

Procédure pénale - 2022-2023 Fran ois-Xavier Roux-Demare,Gildas Roussel,2022-08-08 Tout le cours des conseils m thodologiques et des QCM corrig s en ligne Mati re vivante et technique mue par la recherche constante d un quilibre entre protection de l ordre public et sauvegarde des droits et libert s fondamentaux la proc dure p nale est indispensable l application du droit p nal Tr s sensible aux volutions l gislatives et jurisprudentielles elle n cessite une veille constante et une actualisation annuelle La nouvelle dition propose ainsi un contenu actualis la fois concis pr cis et jour des derni res r formes cet ouvrage dispense les fondamentaux de la mati re et comporte de nombreux clairages sur les d cisions de jurisprudence les plus r centes

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