

Emmanuel Kornprobst

PROCÉDURES FISCALES ET PATRIMOINE DU DIRIGEANT D'ENTREPRISE

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Procédures Fiscales Et Patrimoine Du Dirigeant D'entreprise:

Procédures fiscales et patrimoine du dirigeant d'entreprise Emmanuel Kornprobst, 2000 Cet ouvrage est le fruit d'une triple activité d'enseignant de consultant et de chercheur son objectif est de combler les insuffisances des publications civiles qui souvent en droit patrimonial et voies d'exécution s'arrêtent aux frontières du droit fiscal et des publications fiscales qui aussi systématiquement en procédure se limitent à l'examen du redressement de l'entreprise comme si le contrôle fiscal se limitait à une correction d'écritures comptables et qu'une fois la création du Trésor tablie son recouvrement allait de soi L'ouvrage vise donc un triple but donner aux praticiens du droit fiscal des informations complètes sur les véritables impacts des redressements sur le patrimoine des dirigeants fournir aux chercheurs des pistes nouvelles sur les questions qui font actuellement l'actualité des procédures fiscales et donner aux enseignants de droit privé des ouvertures sur le domaine fiscal Cet ouvrage au contenu d'ailleurs transversal synthétisant le droit civil le droit des sociétés et le droit administratif avec le droit fiscal comble donc une lacune grave de la documentation actuelle Il s'agit d'un ouvrage de référence qui sera indispensable à l'avocat à l'expert comptable et bien entendu tous les dirigeants de droit ou de fait qui désireraient connaître toute l'étendue de leurs implications dans le contrôle fiscal de leur entreprise *Code général des impôts 2025 34^{ed} - Annoté* Gérard Zaquin, 2025-06-19 Le Code général des impôts le plus complet Inclus Code des impositions sur les biens et services CIBS Les plus de l'édition 2025 le seul Code général des impôts annoté sur le marché l'historique complet des modifications est conservé au pied de chaque article code en ligne uniquement les modifications récentes sont galement indiquées dans le corps de l'article inclut le Code des impositions sur les biens et services CIBS inclus le supplément en ligne enrichi annoté et mis jour en continu Cette 34^{me} édition du Code général des impôts est enrichie d'annotations de jurisprudence d'instructions de l'administration fiscale et de références bibliographiques Le code est jour notamment des textes suivants loi du 14 février 2025 de finances pour 2025 décret du 4 décembre 2024 pris pour l'application de l'article 33 de la loi n° 2023 1322 du 29 décembre 2023 de finances pour 2024 relatif à l'imposition minimale mondiale des groupes d'entreprises multinationales et des groupes nationaux décret du 26 juin 2024 portant partie réglementaire du code des impositions sur les biens et services et diverses mesures de coordination Le code comprend quatre annexes qui reproduisent les règlements d'administration publique I les décrets en Conseil d'État II les décrets simples III et les arrêtés IV Un appendice vient compléter le code par des textes complémentaires et des directives et règlements communautaires Deux tables chronologique et alphabétique facilitent la consultation du code *Lexique de comptabilité - 8^e édition* Pierre Lassègue, Frédérique Déjean, Marie-Astrid Le Theule, 2015-08-26 Ce lexique offre plus de 4000 définitions de comptabilité dans le but d'apporter une réponse rapide toute question que se pose le lecteur Les questions comptables sont toujours reliées aux aspects juridiques fiscaux financiers et sociaux Cette 8^e édition intègre l'essentiel des évolutions comptables recueil des normes comptables normes IAS IFRS tient compte des nouvelles techniques et introduit les termes spécifiques de la comptabilité environnementale [Bibliographie](#)

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