

PROBLEMAS DE LA NORMATIVA ESPAÑOLA EN MATERIA DE OPERACIONES VINCULADAS/PRECIOS DE TRANSFERENCIA Y LÍNEAS PARA SU REFORMA

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1. INTRODUCCIÓN

El presente trabajo tiene unas pretensiones modestas, básicamente, pretendemos poner de manifiesto, de una forma sintética, los problemas que hacen inaplazable la necesidad de modificar el artículo 16 del Texto Refundido de la Ley del Impuesto sobre Sociedades (TRLIS) y las normas reglamentarias de desarrollo del mismo. Ciertamente, en la actualidad, el artículo 16 del TRLIS es una de las normas que, como veremos, más dificultades técnicas presenta, tanto para la Administración como para los contribuyentes. Pretendemos, en las páginas que siguen, poner de manifiesto por qué razón la reforma de tal artículo es urgente si nuestra legislación pretende dotar a la Administración de armas de reacción contra uno de los instrumentos más potentes en manos de las empresas multinacionales para erosionar bases imponibles en España y si, además, existe el propósito de alinear

nuestras normas con las más modernas tendencias en el contexto internacional en materia de precios de transferencia y reforzar, desde un plano internacional, las propias garantías de los contribuyentes.

2. PROBLEMAS DEL ARTÍCULO 16 DEL TRLIS: JUSTIFICACIÓN DE LA NECESIDAD DE SU REFORMA

a) Falta de alineación de la normativa española con las *Directrices de la OCDE* en materia de precios de transferencia o con las tendencias en Derecho comparado

En la actualidad, la normativa española es obsoleta y se ha alejado de las principales tendencias internacionales en materia de precios de transferencia, representadas por las *Directrices de la OCDE* de 1995. Los principales problemas que la

Problemas De Tica Normativa

Jesús Cordero Pando



Problemas De Tica Normativa:

Etica y sociedad Jesús Cordero Pando,1981 *Interpretación de las normas y derecho penal* Juan Pablo Alonso,2016-10-01 Alonso se propone la tarea de acercar la filosofía del derecho a la dogmática jurídica especialmente a la dogmática penal Para este fin recurre a casos jurídicos tomados del derecho penal con la idea de mostrar que las discusiones filosóficas acerca de la problemática de la interpretación tienen relevancia directa para el abogado penalista En este marco propone a la interpretación de las normas como una actividad cognitiva compleja en la que cabe distinguir tres etapas la identificación de las normas su sistematización y la determinación de su coherencia Cada etapa involucra problemas de distinta índole que deben ser enfrentados con metodologías diversas *L'etica normativa* Antonio Lattuada,1985 **Etica discurso conflictividad** Dorando J. Michelini,José San Martín,Jutta Wester,1995 Las parejas de hecho y su marco legal María Eugenia Serrano Chamorro,2014-01-01 Las parejas de hecho cada vez más numerosas constituyen una realidad social que cuando reúnen determinados requisitos han merecido el reconocimiento como una modalidad de familia aunque sin equivalencia con el matrimonio Muchos problemas se suscitan cuando se produce la ruptura principalmente si no hay acuerdos firmados Es posible hablar de regulación jurídica de estas parejas cuando en realidad no desean formalizar su relación Pueden los convivientes reclamar los derechos reconocidos al matrimonio si voluntariamente no lo han querido celebrar En este libro se ofrecen soluciones a estos y otros interrogantes difíciles de responder a la vista del contraste entre el vacío legal estatal y la abundancia de normas autonómicas algunas declaradas inconstitucionales por el Tribunal Constitucional

Normativa nacional, regional e internacional sobre propiedad intelectual y su aplicación en los INIAs del Cono Sur Carlos María Correa,1999 Estudios de filosofía del derecho penal Varios autores,2006-01-01 Los temas generales en que se divide la obra no podrán ser más atractivos y actuales 1 Libertad y culpabilidad 2 Funcionalismo teórico de sistemas y Derecho Penal 3 Principio de legalidad Interpretación y Derecho Penal y 4 Moral social bien jurídico y Derecho Penal La sola mención de sus autores es suficiente garantía del elevado nivel teórico de sus exposiciones Se trata de 15 profesores que no requieren presentación pues son ampliamente conocidos en los medios jurídicos colombianos y no pocos de ellos han visitado nuestro país El conjunto de estos estudios conforma un verdadero curso de Derecho Penal que permite la actualización en temas centrales de esta disciplina vistos desde la filosofía tanto por penalistas como por iusfilósofos Es un experimento entre nosotros in dicto y que invita a una mayor aproximación de programas en las diversas especialidades de nuestra profesión La sola mención de sus autores es suficiente garantía del elevado nivel teórico de sus exposiciones Se trata de 15 profesores que no requieren presentación pues son ampliamente conocidos en los medios jurídicos colombianos y no pocos de ellos han visitado nuestro país El conjunto de estos estudios conforma un verdadero curso de Derecho Penal que permite la actualización en temas centrales de esta disciplina vistos desde la filosofía tanto por penalistas como por iusfilósofos Es un experimento entre nosotros in dicto y que invita a una mayor aproximación de programas en las diversas

especialidades de nuestra profesión *El Derecho transitorio: la retroactividad y sus grados* Álvarez Álvarez,
Henar,2024-07-26 La retroactividad en el Derecho civil es un tema de vital importancia Como se alaba ALVARADO en 1890
con motivo del comentario realizado sobre las disposiciones transitorias del Código Civil que acababa de promulgarse por
entonces ningún principio al parecer tan sencillo como el de la no retroactividad de la ley y ninguno en realidad tan difícil en
lo que concierne al Derecho civil Dicha afirmación tan rotunda puede extrapolarse hasta nuestros días pues en efecto la
retroactividad es un tema complejo Desde antiguo es conocida su dificultad y la intensa imbricación de sus facetas por lo que
es imposible determinar el valor y alcance de sus elementos sin tener presente otros *Entre la tica y la política: ticas de la
sociedad civil* Asociación Española De Ética Y Filosofía,2003-03 La relación entre ética y política es una de las claves para
entender las aportaciones que la sociedad civil puede realizar a la construcción de nuestras democracias Las actas del XII
Congreso de la Asociación Española de ética y Filosofía que presenta esta publicación electrónica constituyen un buen material
para la reflexión y la crítica sobre la relación entre el lo que es deseable y lo que es posible *Lengua Y Enseñanza* Claudio
Wagner,1967

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