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La performance de l'Administration fiscale

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Performance Administration Fiscale Luciano Filippo

Luciano Gomes Filippo



Performance Administration Fiscale Luciano Filippo:

Lições de Fiscalidade - Princípios Gerais e Fiscalidade Interna - 7a Edição Vasco Branco Guimarães, João Ricardo Catarino, 2023-06-06 As Lições de Fiscalidade agregam num estudo monográfico os fundamentos compostos e descritos do sistema fiscal português. Ao longo da obra os vários Autores que têm uma larga experiência de aplicação, pesquisa e ensino na área foram atualizando e integrando as matérias por forma a fornecer um estudo claro, minucioso e acessível. A dificuldade de conseguir um texto simultaneamente rigoroso e didático foi ultrapassada com base num conhecimento sólido e prático capaz de ensinar e explicar conceitos reservados aos especialistas. Nesse sentido, o texto que agora se apresenta aos leitores é uma obra de consulta indispensável no tratamento de qualquer das questões que trata, sendo útil para quem aplica a norma jurídica. Juizes, Procuradores, Funcionários Tributários, advogados, consultores e para aqueles que desejam aprender estas matérias por necessidade de ensino ou profissional. Cumprindo estas características torna-se num raro e extraordinário instrumento de trabalho. Esperamos que esta edição possa continuar a satisfazer os leitores e a cumprir a sua função de criar conhecimento numa lógica de partilha por quem o produz e por quem dele beneficia. **A Performance no Direito**

Tributário Luciano Gomes Filippo, 2019-05-13 O tema da performance no Direito Fiscal permite avaliar os resultados da gestão pública no Direito Financeiro quanto aos resultados na cobrança e emprego dos tributos. A tese explora seus desdobramentos a partir dos princípios da eficiência, da praticidade e da boa administração tributária. A gestão de orçamentos orientados para o atingimento de resultados de performance por programas ou por objetivos tem sido a tendência empregada por diversos países. E em momentos de crises econômicas percebe-se a utilidade desse pressuposto de controle de performance na necessária correlação entre redução de gastos e eficiência arrecadatória sem necessitar de aumento de tributos que onerem tanto mais a sociedade e a economia na recuperação e estabilidade financeira. Por isso importa admitir como urgente medidas que a Administração Tributária promova em favor da cobrança de tributos que levem em conta os mesmos objetivos de performance. In Prefácio de Heleno Taveira Torres. **La performance de l'Administration fiscale** Luciano Gomes Filippo, 2015-10-08

La réalité économique vécue aujourd'hui par quelques pays apporte en même temps qu'une naturelle préoccupation un nouvel horizon de pensées. La pratique a montré qu'une réduction des dépenses publiques n'est pas la solution la plus fiable pour répondre à la crise de la dette publique. Dans ce sens, l'investissement dans la performance de la perception fiscale peut être une puissante prophylaxie. Au lieu de diminuer les dépenses générées par les plus divers services publics, la meilleure politique à adopter est le développement de la performance de l'Administration fiscale. Dans le texte nous décrirons la performance d'une administration qui parvient à percevoir les ressources nécessaires au fonctionnement de l'État avec un minimum de dépenses et en causant un préjudice moindre aux contribuables dont les intérêts et les satisfactions sont préservés au maximum. Il s'agit d'une définition générale qui n'est pas restreinte à l'analyse d'une certaine ordonnance. Notre objectif est de construire une notion universelle applicable en tout lieu. De la même manière

nous chercherons a identifier les moyens generaux qui promeuvent l objectif de performance de l Administration fiscale

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