



Deudas Pendientes

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Deudas Pendientes:

La terapia provocativa Federico Sarink, *Colección de Las Decisiones de la Corte Suprema de Las Islas Filipinas ...* Philippines. Supreme Court,1924 **Derecho de sucesiones: La sucesión intestada** Efraín González Tejera,2001

Examines the various provisions of Puerto Rican law governing succession **Executive Orders and Proclamations Issued by the Civil Governor** Philippines. Governor,1918 *La responsabilidad tributaria en las transmisiones inter vivos de empresas* Victoria Selma Penalva,2016-09-08 La titularidad de una empresa puede ser objeto de transmisión a través de cualquier acto o negocio jurídico de la misma forma aunque no se produzca un cambio en su titularidad jurídica puede producirse una sucesión en el ejercicio de la actividad que la misma desarrolla En la práctica la realización de estas operaciones suele coincidir con la existencia de deudas tributarias pendientes derivadas del ejercicio de las actividades o explotaciones económicas de ahí la importancia de la responsabilidad tributaria del sucesor de empresa que contempla el artículo 42.1 c de la Ley General Tributaria en adelante LGT La regulación actualmente vigente proporciona una mayor claridad respecto a la de la LGT de 1963 En primer lugar regula la responsabilidad por sucesión de empresa en la sección dedicada a los responsables tributarios y no en el marco de las garantías del crédito tributario En segundo término delimita con una mayor precisión el supuesto de hecho de este supuesto de responsabilidad tributaria al incluir expresamente las transmisiones empresariales de facto como motivo del nacimiento de la obligación del responsable Además se añaden tres supuestos en los que no resulta aplicable esta responsabilidad cuando se adquieran elementos aislados cuando se produzca una sucesión mortis causa de la empresa y en aquellos casos en los que la adquisición de la explotación o actividad económica tenga lugar en un procedimiento concursal Sin embargo la realidad del ejercicio empresarial plantea dudas que el legislador no ha conseguido resolver En cuanto al alcance de la responsabilidad del sucesor de empresa la LGT restringe la obligación del responsable a aquellos tributos que deriven del ejercicio de la explotación o actividad económica del anterior titular con todo no concreta cuáles son esos tributos ni si es necesaria la existencia de una relación directa entre su hecho imponible y el desarrollo de la empresa Otro aspecto que aunque la LGT lo contempla expresamente no goza de reconocimiento por parte de la doctrina por oponerse frontalmente al criterio jurisprudencial es la extensión de la responsabilidad del sucesor de empresa a las sanciones impuestas al anterior titular en el ejercicio de la actividad En relación con las sucesiones jurídicas de empresa la forma más habitual de llevarlas a cabo es mediante un cambio de titularidad voluntario y permanente como puede ser a través de una compraventa o de una donación no obstante existen otros negocios jurídicos menos frecuentes que implican una transmisión temporal de la titularidad empresarial nos referimos entre otros al arrendamiento de negocio y al usufructo de empresa Asimismo en los últimos años y como consecuencia de la crisis económica han tenido un mayor auge las transmisiones forzadas acordadas de forma imperativa por la Administración o por los órganos judiciales y motivadas en la mayor parte de los casos por el impago de las cuotas de amortización de préstamos formalizados con entidades financieras

para atender el funcionamiento ordinario de la empresa Las características especiales de estas operaciones la temporalidad en unos casos y la ausencia de voluntad negocial en otros plantean diferentes interrogantes acerca de si constituyen o no el presupuesto de hecho de este supuesto de responsabilidad tributaria Coincidiendo con la crisis económica también han proliferado las transmisiones no transparentes de empresas con el objetivo de eludir el pago de las obligaciones tributarias derivadas del ejercicio de la actividad que conllevar a una sucesión jurídica En relación con estas el aspecto que más problemas plantea es acreditar el cumplimiento de los requisitos que necesariamente deben concurrir para que exista una sucesión empresarial de hecho determinante de la responsabilidad solidaria del artículo 42.1 c de la LGT En lo que se refiere a la declaración de responsabilidad tributaria el procedimiento para determinar la obligación del responsable por sucesión de empresa cuenta con una serie de especialidades en su tramitación con respecto al procedimiento general de declaración de la responsabilidad que promueve la necesidad de su estudio pormenorizado Igualmente el hecho de que los sujetos que intervienen en una sucesión de empresa desarrollen su actividad o explotación económica fuera de nuestras fronteras dificulta las labores de comprobación e investigación de la Administración tributaria necesarias para establecer el nexo entre el deudor principal y el presunto responsable y motiva el análisis de la normativa europea que pueda incidir sobre esta cuestión y que pueda aportar soluciones prácticas para un problema creciente Nuestra intención con este trabajo es dar una respuesta lo más práctica posible a estas y otras cuestiones por este motivo tras el estudio de la normativa española y europea relacionada con la responsabilidad tributaria por sucesión de empresa nos centraremos en el análisis tanto de las resoluciones de la Dirección General de Tributos y de los Tribunales Económico Administrativos como de las sentencias de los Tribunales Superiores de Justicia el Tribunal Supremo y el Tribunal de Justicia de la Unión Europea Poniendo todo ello en relación con las opiniones de la doctrina más cualificada Asimismo para resolver aspectos puntuales acudiremos a la jurisprudencia de la Sala de lo Social del Tribunal Supremo ya que el Estatuto de los Trabajadores regula la subrogación en las obligaciones laborales del sucesor de empresa en unos términos similares a los empleados por el legislador tributario por lo que su criterio puede ayudarnos a determinar la existencia de responsabilidad tributaria en casos concretos que hayan sido resueltos por la jurisprudencia laboral pero no por la contencioso administrativa

Reimagining Theologies of Marriage in Contexts of Domestic Violence Rachel Starr, 2018-04-17 Domestic violence is a significant threat to women's survival But Christian understandings of marriage often prevent women from resisting abusive relationships Can the Church's teaching on marriage be reshaped so that it helps women to survive rather than encourage them to submit to their husband bear their cross or sacrifice themselves for the sake of their marriage Focusing on everyday practices of marriage in two very different contexts Argentina and England Reimagining Theologies of Marriage in Contexts of Domestic Violence considers how Christian understandings of marriage as a covenant or sacrament relate to the lived experience of marriage Drawing on Augustine's notion of the goods of marriage and on belief in the saving power of marriage this book suggests that only when the

wellbeing of bodies is central to a marriage can it have the power to save Tratado de las suspensiones de pagos y de las quiebras Estasen i Cortada, Pere,1908 **Tratado de las suspensiones de pagos y de las quiebras** Pedro Estasén y Cortada,1909 *Compiled Laws of New Mexico* New Mexico,1885 **Código de comercio, arreglado a al reforma decretada en 6 de diciembre de 1868, anotado y concordado** Spain,Pedro Gómez de la Serna,1878 **La suspensión de pagos (estudios jurídicos)** José Jorro y Miranda (conde de Altea.),1902 **Annual Reports of the Secretary of War** United States. War Department,1906 *Executive Orders and Proclamations Issued by the Governor-general* Philippines. Governor,1916 *Diario oficial de la República de Chile* Chile,1882 Tratado de las suspensiones de pagos y de las quiebras Pedro Estasén,1899 **Boletín de las sesiones** Chile. Congreso Nacional. Cámara de Diputados,1905 **Boletin de sesiones extraordinarias** Chile. Congreso Nacional. Cámara de Diputados,1905 Tres años de administración en la municipalidad de Valparaíso, 1915-1918 Valparaíso (Chile). Alcaldía,1918 **Código de comercio español vigente en la península é islas de Cuba y Puerto Rico** Spain,1887 **La primera centuria** Pedro Dávalos y Lissón,1926

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