



El principio de capacidad y los fines extrafiscales de los tributos como justificación de los beneficios fiscales a las personas con discapacidad [

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Analítica

The goal of this work is to assess the principle of economic capacity and the extra-fiscal purposes of taxes as a basis for the foundation of the establishment of tax benefits for people with disabilities with the dual objective of compensating this group for their unequal situation, and their integration and full participation in society. To do this, the following will be analysed: the tax system as an instrument for the development of sectoral policies, the taxation principles of article 31 of the Spanish Constitution, mainly the principle of economic capacity and taxes with extra-fiscal purposes

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