



(Re) pensar el federalismo fiscal: un estudio de las facultades del congreso de la nación Argentina para eximir el pago de tributos [

2019

text (article)

Analítica

The central objective of this article is to determine the existence or nonexistence of a true autonomous power to exempt from the payment of taxes to the beneficiaries provided by the Argentine National Congress, with respect to any national or subnational tax for considerations of progress and development of the country, in accordance with the constitutional provision that establishes in this respect article 75 paragraph 18. In this scientific study of qualitative, logical - juridical and descriptive - analytical methodology, the very foundations of fiscal federalism and fundamentally of tributary power are reconsidered, giving light to a scarcely treated topic, since the doctrinal (already ancient) and jurisprudential construction is ambiguous and the lack of discursive coherence between theory and practice generates confusion and inequity in the exercise of the taxing power of imposition

The central objective of this article is to determine the existence or nonexistence of a true autonomous power to exempt from the payment of taxes to the beneficiaries provided by the Argentine National Congress, with respect to any national or subnational tax for considerations of progress and development of the country, in accordance with the constitutional provision that establishes in this respect article 75 paragraph 18. In this scientific study of qualitative, logical - juridical and descriptive - analytical methodology, the very foundations of fiscal federalism and fundamentally of tributary power are reconsidered, giving light to a scarcely treated topic, since the doctrinal (already ancient) and jurisprudential construction is ambiguous and the lack of discursive coherence between theory and practice generates confusion and inequity in the exercise of the taxing power of imposition

The central objective of this article is to determine the existence or nonexistence of a true autonomous power to exempt from the payment of taxes to the beneficiaries provided by the Argentine National Congress, with respect to any national or subnational tax for considerations of progress and development of the country, in accordance with the constitutional provision that establishes in this respect article 75 paragraph 18. In this scientific study of qualitative, logical - juridical and descriptive - analytical methodology, the very foundations of fiscal federalism and fundamentally of tributary power are reconsidered, giving light to a scarcely treated topic, since the doctrinal (already ancient) and jurisprudential construction is ambiguous and the lack of discursive coherence between theory and practice generates confusion and inequity in the exercise of the taxing power of imposition

Título: (Re) pensar el federalismo fiscal: un estudio de las facultades del congreso de la nación Argentina para eximir el pago de tributos electronic resource]

Editorial: 2019

Tipo Audiovisual: derecho ciencias políticas ciencias humanas poder tributario federalismo fiscal impuestos incentivos fiscales equidad tax power fiscal federalism taxes fiscal incentives equity poder tributário federalismo fiscal impostos incentivos fiscais equidade

Documento fuente: Estudios de derecho, ISSN 0120-1867, Vol. 76, N°. 167, 2019, pags. 65-92

Nota general: application/pdf

Restricciones de acceso: Open access content. Open access content star

Condiciones de uso y reproducción: LICENCIA DE USO: Los documentos a texto completo incluidos en Dialnet son de acceso libre y propiedad de sus autores y/o editores. Por tanto, cualquier acto de reproducción, distribución, comunicación pública y/o transformación total o parcial requiere el consentimiento expreso y escrito de aquéllos. Cualquier enlace al texto completo de estos documentos deberá hacerse a través de la URL oficial de éstos en Dialnet. Más información: <https://dialnet.unirioja.es/info/derechosOAI> | INTELLECTUAL PROPERTY RIGHTS STATEMENT: Full text documents hosted by Dialnet are protected by copyright and/or related rights. This digital object is accessible without charge, but its use is subject to the licensing conditions set by its authors or editors. Unless expressly stated otherwise in the licensing conditions, you are free to linking, browsing, printing and making a copy for your own personal purposes. All other acts of reproduction and communication to the public are subject to the licensing conditions expressed by editors and authors and require consent from them. Any link to this document should be made using its official URL in Dialnet. More info: <https://dialnet.unirioja.es/info/derechosOAI>

Lengua: Spanish

Enlace a fuente de información: Estudios de derecho, ISSN 0120-1867, Vol. 76, N°. 167, 2019, pags. 65-92

Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- informa@baratz.es