

principes de droit fiscal pdf

En France, le droit fiscal est la branche du droit public qui traite des autorisations légales accordées aux administrations publiques françaises, dont l'État, pour percevoir des impôts, taxes, contributions et cotisations sociales sur les agents économiques français. Regroupés, l'ensemble de ces prélèvements forme l'imposition en France. Sont soumises au droit fiscal français les ...

Droit fiscal en France – Wikipédia

Les Principes fondamentaux reconnus par les lois de la République (PFRLR) sont, en France, des principes de valeur constitutionnelle dégagés par le Conseil constitutionnel français et par le Conseil d'État. Cette notion est énoncée sans plus de précisions dans le préambule de la Constitution de 1946. Le préambule de la Constitution de 1958 fait référence à ce préambule de 1946 ...

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