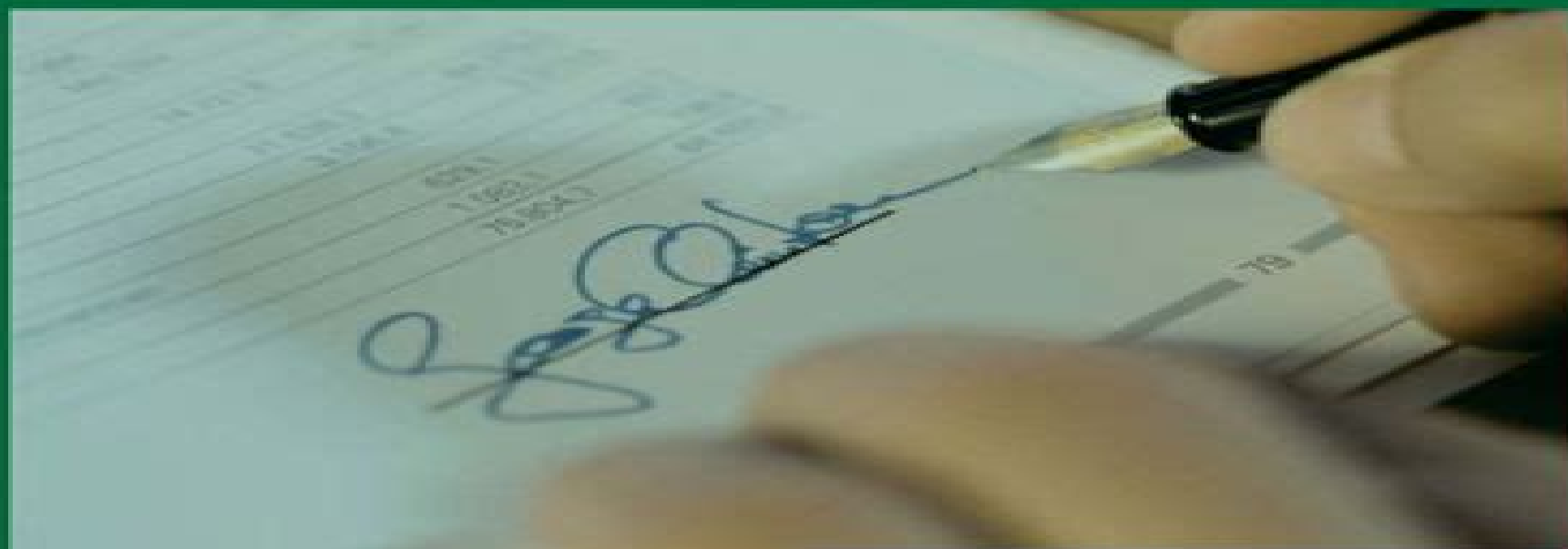


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Aplicación en el ámbito estatal,
autonómico y foral

Antonio Aparicio Pérez



Gravámenes Sucesorios Aplicación En El Ambito Estatal Autonómico Y Foral

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La génesis evolución y estado actual de los Impuestos sucesorios es el objeto de análisis La obra se divide en siete apartados En la primera parte se hace una introducción sobre el porqué del estudio realizado y se justifica tanto el estudio a realizar como la forma en que se va a llevar a cabo En la segunda parte se hace un recorrido exhaustivo de los impuestos sucesorios desde su establecimiento en España en el año 6 de nuestra era en tiempos del emperador Octavio Augusto hasta el momento actual La tercera parte estudia los fundamentos teóricos económicos de estos gravámenes Del mundo de los arbitristas hasta el momento actual La cuarta parte se dedica a estudiar la constitucionalidad o no de los gravámenes sucesorios haciéndose un examen de todos aquellos principios que se consideran que deben impregnar e informar a todos los tributos La quinta parte estudia estas exacciones sucesorias a la vista de la normativa europea poniéndose de manifiesto su dudosa legalidad en aquellos aspectos en los que se introducen elementos de discriminación en función de la residencia en uno u otro Estado miembro En la sexta parte de carácter esencialmente descriptivo se expone la regulación del Impuesto de Sucesiones y Donaciones vigente poniendo de manifiesto sus singularidades en todas y cada una de las Comunidades Autónomas tanto en las de Régimen Común como en los Territorios forales En la parte séptima se da final estudio con una serie de conclusiones que llevan a cuestionar la propia validez de estos gravámenes Se cierra el trabajo con una selecta bibliografía Estudio plenamente actual por su alcance y oportunidad pues hoy de nuevo cual Ave Fénix renaciente de sus cenizas se han reavivado las polémicas en torno a la necesidad y conveniencia de la imposición de las sucesiones e incluso de su justicia Antonio Aparicio es Doctor en Derecho por las Universidades de Valladolid y Bolonia Realizó estudios en las Universidades de Valladolid Política de Madrid Siena y Bolonia Autor de 18 libros y de más de cien artículos de Derecho Financiero Profesor Titular de Derecho Financiero en la Universidad de Oviedo acreditado a catedrático Miembro honorario de la Asociación Venezolana de Derecho Tributario socio colaborador de la Real Academia de Legislación y Jurisprudencia de Valladolid y académico correspondiente de la Real Academia Asturiana de Jurisprudencia

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