

## Impositions et stratégies fiscales

Session 2

12/09

Les principales étapes de détermination de l'impôt

Délimitation du champ d'application de l'impôt

Calculer l'impôt c'est liquider l'impôt, quand on s'adresse à des particuliers ne connaissent pas la fiscalité c'est l'état qui calcule l'impôt sur le revenu, le professionnel lui doit liquider lui-même son impôt

Recouvrement de l'impôt c'est auprès du SIE service des impôts des entreprises ou P particuliers

Administration fiscale dépend du ministère du budget

DGFIP direction générale des finances publiques à Bercy et gère dès qu'il y a un lien avec un impôt : taux applicable, base...

Seules les très grosses entreprises vont s'y adresser

Dans le ministère des finances il y a les douanes pas la même formation entre impôt et douanes **gèrent les droits indirects** concerne les alcools et tabac

Troisième direction c'est la direction de la législation fiscale = ex rédigent le projet de loi finance à partir des directions politiques du gouvernement, rédigent ordonnances et arrêtés

SIE et SIP dépendent de ces grandes directions de la DGFIP

### Section IV Le contrôle fiscal

Admin fiscale bénéficie de forts pouvoirs pour contrôles fiscaux, on est sur un système fiscal déclaratif, le régime français repose sur le fait que le contribuable déclare sa base d'imposition et les entreprises le calculent, donc grande liberté donc risques de dérapage d'erreur ou fraude ou escroquerie.

Dissuasif, tous les impôts pas payés rentrées d'argent en moins pour l'état, faudra trouver argent ailleurs comme augmenter les impôts, répressif les fraudeurs sanctionnés.

Contrôle d'une entreprise si erreur et pas intentionnel on parle de rectification fiscale suite à une erreur de bonne foi, avec intérêts de retard et en fonction de la gravité il y a des pénalités dans les 10% en plus, celles de mauvaise foi plutôt de 40% et si fraude escroquerie 200% ou plus, escroquerie pénalités 400% et contre les dirigeants il y a risques de condamnation prison

Très réglementé procédures

#### Les moyens de contrôle :

- Demandes de renseignements
- Peut être suivie de procédure formelle qui est le droit de communication à répondre sous 30 jours, peut être envoyé au

# Procedures Fiscales Cours

**R Barnett**



**Procedures Fiscales Cours:**

## Reviewing **Proceacutdures Fiscales Cours**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Proceacutdures Fiscales Cours**," an enthralling opus penned by a highly acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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### Table of Contents **Proceacutdures Fiscales Cours**

1. Understanding the eBook **Proceacutdures Fiscales Cours**
  - The Rise of Digital Reading **Proceacutdures Fiscales Cours**
  - Advantages of eBooks Over Traditional Books
2. Identifying **Proceacutdures Fiscales Cours**
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an **Proceacutdures Fiscales Cours**
  - User-Friendly Interface
4. Exploring eBook Recommendations from **Proceacutdures Fiscales Cours**
  - Personalized Recommendations
  - **Proceacutdures Fiscales Cours** User Reviews and Ratings
  - **Proceacutdures Fiscales Cours** and Bestseller Lists

5. Accessing Proceacutdures Fiscales Cours Free and Paid eBooks
  - Proceacutdures Fiscales Cours Public Domain eBooks
  - Proceacutdures Fiscales Cours eBook Subscription Services
  - Proceacutdures Fiscales Cours Budget-Friendly Options
6. Navigating Proceacutdures Fiscales Cours eBook Formats
  - ePub, PDF, MOBI, and More
  - Proceacutdures Fiscales Cours Compatibility with Devices
  - Proceacutdures Fiscales Cours Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Proceacutdures Fiscales Cours
  - Highlighting and Note-Taking Proceacutdures Fiscales Cours
  - Interactive Elements Proceacutdures Fiscales Cours
8. Staying Engaged with Proceacutdures Fiscales Cours
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Proceacutdures Fiscales Cours
9. Balancing eBooks and Physical Books Proceacutdures Fiscales Cours
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Proceacutdures Fiscales Cours
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Proceacutdures Fiscales Cours
  - Setting Reading Goals Proceacutdures Fiscales Cours
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Proceacutdures Fiscales Cours
  - Fact-Checking eBook Content of Proceacutdures Fiscales Cours
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

#### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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