

*Sous la direction de
MARC LEROY*

REGARDS CROISÉS SUR LE SYSTÈME FISCAL

Allemagne, France, Italie, Russie

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Regards Croisees Sur Le Systeme Fiscal Allemagne France Italie Russie

Marc Leroy



Regards Croisés Sur Le Système Fiscal Allemagne France Italie Russie:

Regards croisés sur le système fiscal Marc Leroy, 2005 Cet ouvrage issu d'un colloque international qui s'est déroulé en Russie centrale propose une comparaison du système fiscal d'Allemagne de France d'Italie et de Russie partir des trois domaines du fédéralisme fiscal de la forme fiscale et de l'interventionnisme fiscal Il croise les regards de juristes d'économistes de sociologues et d'historiens en réunissant les contributions de spécialistes des quatre pays Dans le contexte de la reconfiguration politique du fédéralisme la théorie et les pratiques du fédéralisme fiscal sont revisitées Au regard de l'enjeu crucial du fédéralisme fiscal et financier la comparaison est donc particulièrement intéressante d'autant que l'Allemagne n'a pas achevé d'assumer financièrement l'intégration des Länder de l'Est l'Italie voit le pouvoir de ses régions fortement renforcé par la forme constitutionnelle de 2001 qui pose la question d'une évolution vers le fédéralisme la Russie hésite toujours sur le contenu effectif de son fédéralisme La question de la forme du système fiscal est traitée par une approche sociologique du problème du changement de politique de l'Etat fiscal nourrie du cas français et de nombreux autres travaux puis par une approche historique de la délicate prise en compte du facteur social dans le système fiscal russe et par une étude de la forme fiscale italienne relative à l'imposition des dividendes L'interventionnisme fiscal fait enfin l'objet de plusieurs études pour en dessiner le cadre théorique travers les enjeux de la dépense fiscale pour rendre compte de la politique fiscale française en faveur des territoires fragiles pour valuer l'impact des avantages fiscaux accordés dans les Oblasts régions russes pour décrire la relation entre l'innovation la création d'entreprise et l'outil juridique et fiscal pour analyser en droit communautaire la compatibilité des aides fiscales nationales au sein de l'Union européenne

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Conclusion: Embracing the Kindle Experience

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