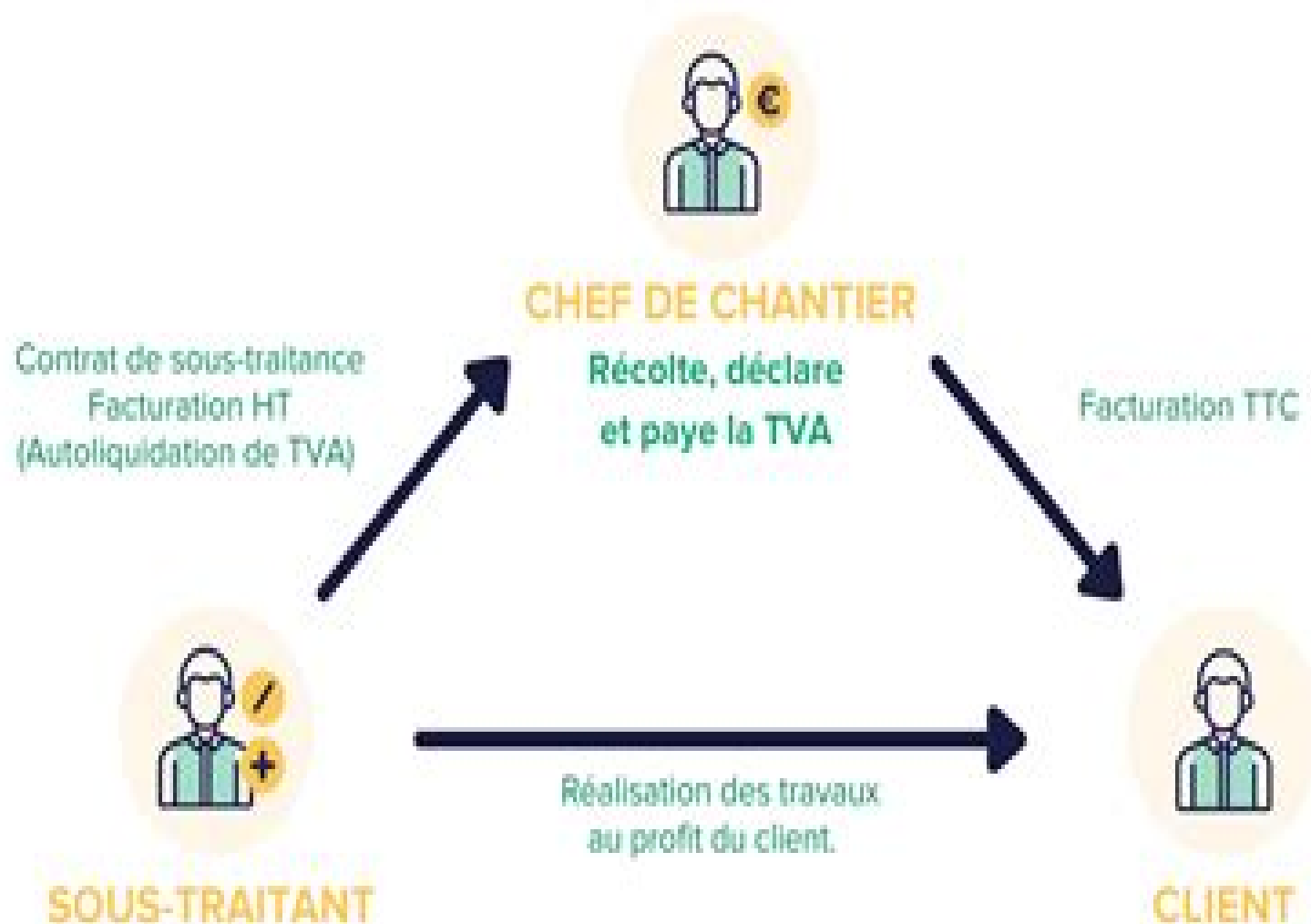




AUTOLIQUIDATION DE TVA DANS LE BÂTIMENT



Autoliquidation Tva Ariane Beetschen

M Carnoy



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Tributos Indiretos Fábio Luiz Gomes, 2024-03-01 Esta obra fruto da tese com a qual o autor obteve o título de Doutor em Direito pela Universidade de Salamanca sobre o tema Tributos Indiretos por For a dos Blocos Regionais tendo como Subtítulo União Europeia Mercosul e Tratado Interregional União Europeia e Mercosul *Livres de France*, 2007 Includes 1982 1995 Les Livres du mois also published separately L'autoliquidation de la TVA Ariane Beetschen, Marie-Odile Duparc, William Hamon, 2015-11-25 Longtemps réservée un nombre très limité d'opérations l'autoliquidation de la TVA par le client a vu son champ s'élargir dans l'ensemble des pays de l'Union européenne depuis le milieu des années 2000 Entrée en force dans le paysage français en 2006 pour les entreprises étrangères et leurs clients l'autoliquidation a vu depuis lors son primat très s'élargir au point de devenir un sujet de préoccupation pour les entreprises S'adressant aux entreprises tant françaises qu'étrangères et leurs clients cet ouvrage rédigé par trois avocats de CMS Bureau Francis Lefebvre examine en détail les règles françaises applicables dans les situations susceptibles de donner lieu à l'autoliquidation de la TVA livraisons de biens opérations triangulaires biens montés ou installés biens stockés importations prestations de services B to B travaux de construction effectués par une entreprise sous traitance services de communications électroniques livraisons de gaz et d'électricité opérations portant sur les déchets neufs d'industrie et les matières de récupération etc Il permet aux opérateurs de maîtriser les différents cas dans lesquels le paiement de la TVA doit être effectué par le client et de connaître parfaitement les conséquences de l'autoliquidation tant pour le client que pour le fournisseur ou le prestataire de services Récemment opérationnel il comporte 115 cas pratiques recouvrant l'essentiel des situations d'autoliquidation pouvant se rencontrer ainsi qu'un certain nombre de tableaux de synthèse et de modèles de formulaires L'autoliquidation de la TVA Ariane Beetschen, Marie-Odile Duparc, 2006 Le paysage français de la TVA dans lequel volent les entreprises étrangères et leurs clients a subi une transformation majeure le 1er septembre 2006 Depuis cette date en effet les opérateurs établis l'étranger fournisseurs de biens et prestataires de services qui réalisent des opérations imposables en France ne sont plus redevables de la TVA lorsque leur client est connu de l'administration fiscale c'est-à-dire lorsque ce dernier dispose d'un numéro d'identification la TVA en France La taxe est due par le client et celui-ci doit selon la formule consacrer et procéder à l'autoliquidation de la TVA Ce nouveau régime juridique implique pour les entreprises étrangères et leurs clients un changement radical dans leur approche de la gestion de la TVA Cet ouvrage rédigé par deux avocats de CMS Bureau Francis Lefebvre qui figurent parmi les meilleurs spécialistes de la TVA expose de manière claire les règles à appliquer et leurs conséquences Il illustre les nouveaux principes par de nombreux exemples d'application allant des situations les plus courantes aux cas les plus complexes Il est complété de modèles de déclarations et de formulaires L'autoliquidation de la TVA permet aux fournisseurs et prestataires de services étrangers et aux entreprises françaises ou étrangères qui sont leurs clients de maîtriser rapidement tout ce qui a changé le 1er septembre

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