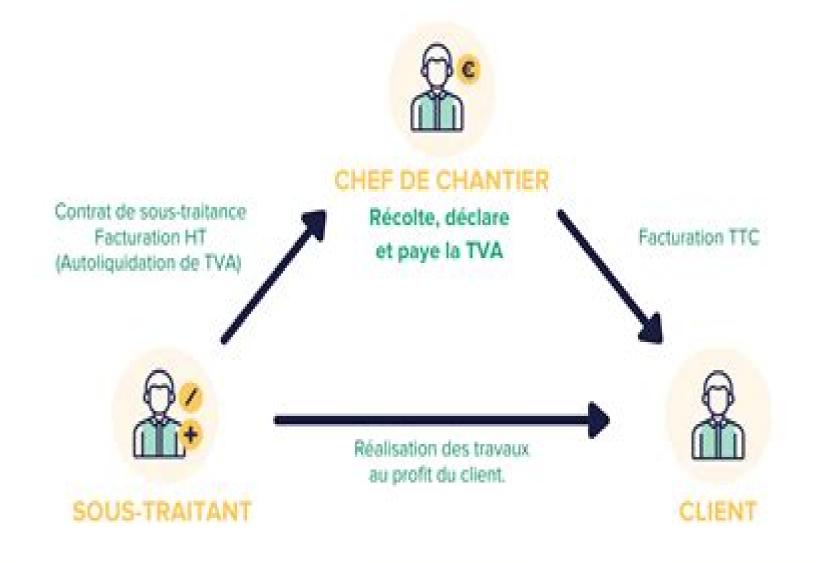


AUTOLIQUIDATION DE TVA DANS LE BÂTIMENT



Autoliquidation Tva Ariane Beetschen

Ariane Beetschen, Marie-Odile Duparc, William Hamon

Autoliquidation Tva Ariane Beetschen:

Tributos Indiretos Fábio Luiz Gomes, 2024-03-01 Esta obra fruto da tese com a qual o autor obteve o t tulo de Doutor em Direito pela Universidade de Salamanca sobre o tema Tributos Indiretos por For a dos Blocos Regionais tendo como Subt tulo Uni o Europeia Mercosul e Tratado Interregional Uni o 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 r serv e un nombre tr s limit d op rations l autoliquidation de la TVA par le client a vu son champ s largir dans l ensemble des pays de l Union europ enne depuis le milieu des ann es 2000 Entr e en force dans le paysage fran ais en 2006 pour les entreprises trang res et leurs clients l'autoliquidation a vu depuis lors son p rim tre s largir au point de devenir un sujet de proccupation pour les entreprises S adressant aux entreprises tant fran aises qu trang res et leurs clients cet ouvrage r dig par trois avocats de CMS Bureau Francis Lefebvre examine en d tail les r gles fran aises applicables dans les situations susceptibles de donner lieu autoliquidation de la TVA livraisons de biens op rations triangulaires biens mont s ou install s biens stock s importations prestations de services B to B travaux de construction effectu s par une entreprise sous traitante services de communications lectroniques livraisons de gaz et d lectricit op rations portant sur les d chets neufs d industrie et les mati res de r cup ration etc Il permet aux op rateurs de ma triser les diff rents cas dans lesquels le paiement de la TVA doit tre effectu par le client et de conna tre parfaitement les cons guences de l autoliquidation tant pour le client que pour le fournisseur ou le prestataire de services R solument op rationnel il comporte 115 cas pratiques recouvrant l'essentiel des situations d'autoliquidation pouvant se rencontrer ainsi qu'un certain nombre de tableaux de synth se et de mod les de formulaires L'autoliquidation de la TVA Ariane Beetschen, Marie-Odile Duparc, 2006 Le paysage fran ais de la TVA dans lequel voluent les entreprises trang res et leurs clients a subi une transformation majeure le 1er septembre 2006 Depuis cette date en effet les op rateurs tablis l'tranger fournisseurs de biens et prestataires de services qui r alisent des op rations imposables en France ne sont plus redevables de la TVA lorsque leur client est connu de l'administration fiscale c est dire lorsque ce dernier dispose d un num ro d'identification la TVA en France La taxe est due par le client et celui ci doit selon la formule consacr e proc der l autoliquidation de la TVA Ce nouveau r gime juridique implique pour les entreprises trang res et leurs clients un changement radical dans leur approche de la gestion de la TVA Cet ouvrage r dig par deux avocats de CMS Bureau Francis Lefebvre qui figurent parmi les meilleurs sp cialistes de la TVA expose de mani re claire les r gles appliquer et leurs cons quences Il illustre les nouveaux principes par de nombreux exemples d application allant des situations les plus courantes aux cas les plus complexes Il est compl t de mod les de d clarations et de formulaires L autoliquidation de la TVA permet aux fournisseurs et prestataires de services trangers et aux entreprises fran aises ou trang res qui sont leurs clients de ma triser rapidement tout ce qui a chang le 1er septembre

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