PECULIARITÀ DEI REATI TRIBUTARI D.LGS. 74/2000

Pene accessorie e sospensione condizionale della pena

Art. 12 D.Lgs. 74/2000 - Pene accessorie

- La condanna per taluno dei delitti previsti dal presente decreto importa: a) l'interdizione dagli uffici direttivi delle persone giuridiche e delle imprese per un periodo inferiore superiore sei mesi non tre non anni: e. b) l'incapacità di contrattare con la pubblica amministrazione per un periodo non inferiore ad superiore um anno tre anni: non c) l'interdizione dalle funzioni di rappresentanza e assistenza in materia tributaria per un inferiore ad un cinque periodo anno superiore anni: non non d) l'interdizione perpetua dall'ufficio di componente di commissione tributaria; e) la pubblicazione della sentenza a norma dell'articolo 36 del codice penale.
- [2]La condanna per taluno dei delitti previsti dagli articoli 2, 3 e 8 importa altresì l'interdizione dai pubblici uffici per un periodo non inferiore ad un anno e non superiore a tre anni, salvo che ricorrano le circostanze previste dagli articoli 2, comma 3, e 8, comma 3.

[2-bis] Per i delitti previsti dagli articoli da 2 a 10 del presente decreto l'istituto della sospensione condizionale di cui all'art. 163 del codice penale non trova applicazione nei casi in cui ricorrano congiuntamente le seguenti condizioni: a) l'ammontare dell'imposta evasa sia superiore al 30% del volume d'affari; b) l'ammontare dell'imposta evasa sia superiore a tre milioni di euro.

D Lgs 74

AA.VV.

D Lgs 74:

Reati tributari: profili di responsabilità personale e dell'ente Fabrizio Salmi, Lorenza Concordia, 2022-04-19 Una quida operativa di agevole consultazione in tema di reati tributari corredata da schemi riepilogativi e definizioni che si propone l'obiettivo di agevolare la comprensione della materia non solo al professionista ma anche a chiunque abbia interesse ad approcciarsi al mondo del diritto penale tributario A tal fine l opera prende anzitutto in esame il sistema tributario italiano e le singole fattispecie incriminatrici previste dal D lgs 74 2000 aggiornato alle pi recenti riforme legislative nell intento di fornire al lettore le nozioni di base per approcciarsi alla materia Si approfondiscono poi gli aspetti processuali legati al procedimento penale tributario con particolare attenzione al sistema sanzionatorio e agli effetti premiali derivanti dal pagamento del debito tributario Accanto alla responsabilit personale del contribuente persona fisica viene altres esaminata la responsabilit da reato della persona giuridica nell'ipotesi di commissione di reati tributari analizzando l importanza di dotarsi efficacemente di modelli di organizzazione gestione e controllo ai sensi del D lgs 231 2001 Chiude la trattazione l'analisi di un ampia e aggiornata casistica giurisprudenziale relativa a tematiche particolarmente sensibili in materia di diritto penale tributario L opera infine dotata di agevoli schemi riepilogativi sugli aspetti sanzionatori e processuali riferibili ai reati tributari con i quali si tentato di fornire al lettore gli strumenti necessari per comprendere le Railroad Construction Walter questioni giuridiche in materia e individuare agevolmente le possibili soluzioni operative Il Punto Lavoro 5/2024 - Dati e tabelle AA.VV.,2024-06-04T12:48:00+02:00 Il volume fornisce i Loring Webb, 1922 valori e le percentuali indispensabili per la corretta compilazione della busta paga e per un efficiente gestione amministrativa del personale Tra le novit presenti in questo volume segnaliamo l'implementazione della sezione Schemi e tabelle le nuove aliquote contributive per i lavoratori sportivi dilettanti la conferma anche per il 2024 della riduzione dell'imposta sostitutiva dal 10% al 5% per i premi di produttivit la modifica del regime sanzionatorio in caso di evasione ed omissione contributiva e in materia di somministrazione e distacco le nuove tabelle delle malattie professionali nell industria e in agricoltura l innalzamento della detrazione per il reddito di lavoro dipendente e i nuovi limiti di esenzione dei fringe benefit per l anno 2024 Il Punto Lavoro arricchito con le tabelle delle aliquote contributive Inps vigenti e previgenti consultabili dai contenuti aggiuntivi del volume alla voce di menu Arricchimenti Railroad Construction, Theory and Practice Walter Loring Il Punto Lavoro 5/2025 - Dati e tabelle AA.VV., 2025-05-30T00:00:00+02:00 Il volume fornisce i valori e le Webb, 1926 percentuali indispensabili per la corretta compilazione della busta paga e per un efficiente gestione amministrativa del personale Tra le novit presenti in questo volume segnaliamo la nuova indennit esente e l'ulteriore detrazione previste dalla Legge di bilancio 2025 volte a ridurre il cuneo fiscale sui redditi di lavoro dipendente il nuovo esonero contributivo per le lavoratrici madri la tabella che illustra i periodi dimposta minimi di residenza fiscale all'estero affinch il lavoratore impatriato possa fruire del beneficio fiscale l'aggiornamento della sezione dedicata al regime sanzionatorio applicabile per le

violazioni in materia di lavoro il nuovo incentivo occupazione mezzogiorno le modifiche alle detrazioni di mposta per i familiari a carico e il nuovo regime fiscale per le auto ad uso promiscuo Il Punto Lavoro arricchito con le tabelle delle aliquote contributive Inps vigenti e previgenti consultabili dai contenuti aggiuntivi del volume alla voce di menu Il Punto Lavoro 5/2020 - Dati e tabelle Aa.vv., 2020-05-26T00:00:00+02:00 Dati Arricchimenti The army list ,1875 e Tabelle fornisce i valori e le percentuali indispensabili per la corretta compilazione della busta paga e per un efficiente gestione amministrativa del personale Tra le novit presenti in questo volume segnaliamo i nuovi schemi e tabelle di facile consultazione che riassumono la disciplina di particolari istituti giuslavoristici oltre a formule di semplice fruizione che agevolano l'amministrazione del personale il calendario fiscale aggiornato con tutte le novit dei provvedimenti emanati a seguito dell'emergenza Covid 2019 il nuovo credito di imposta introdotto dal D L 3 2020 il nuovo calcolo per la determinazione del fringe benefit per la concessione di veicoli ad uso promiscuo di cui alla legge 160 2019 la circolare INPS n 57 2020 che ha fornito le istruzioni operative per la fruizione degli sgravi contributivi per le assunzioni a tempo indeterminato di giovani under 30 35 l art 1 D L 3 2020 legge 21 2020 sulla riduzione del cuneo fiscale il nuovo importo esente dei ticket restaurant legge di Bilancio 2020 Tutte le aliquote contributive dell Inps per il periodo 2016 2020 sono riportate nel CD ROM allegato Si segnala inoltre che il CD ROM contiene anche le aliquote per gli apprendisti le aliquote per i contratti a tempo determinato e le aliquote con la riduzione per assunzioni agevolate per assunzioni ex art 120 legge 388 del 2000 e per assunzioni ex art 1 co 361 e 362 legge n 266 del 2005 Il Punto Lavoro 5/2022 - Dati e tabelle AA.VV.,2022-05-18T00:00:00+02:00 Il volume fornisce i valori e le percentuali indispensabili per la corretta compilazione della busta paga e per un efficiente gestione amministrativa del personale Tra le novit presenti in questo volume segnaliamo l implementazione degli schemi e delle tabelle con i casi di imponibilit del welfare aziendale tramite voucher e le situazioni di esonero dall'obbligo della comunicazione obbligatoria dei lavoratori autonomi occasionali lo sgravio contributivo dello 0 8% per i lavoratori subordinati previsto dalla Legge di Bilancio 2022 l aumento del contributo esonerativo per i lavoratori disabili l utilizzo del codice alfanumerico CNEL in luogo del codice contratto INPS per la denuncia Uniemens l aumento della sanzione amministrativa per mancata denuncia periodica ai fini del collocamento obbligatorio Nel CD ROM allegato sono riportate le aliquote contributive Inps vigenti e previgenti Requisiti hardware e software Lettore CD Rom almeno 500 Mb di spazio su disco rigido uno tra i seguenti sistemi operativi Microsoft WindowsTM Vista 7 8 E inoltre Adobe Acrobat ReaderTM 9 2 fornito nel CD per la visualizzazione dei documenti in formato pdf e Microsoft Office ExcelTM 2007 o successivi per la Il Punto Lavoro 5/2023 - Dati e tabelle visualizzazione e l utilizzo dei documenti in formato xls AA.VV.,2023-06-14T00:00:00+02:00 Il volume fornisce i valori e le percentuali indispensabili per la corretta compilazione della busta paga e per un efficiente gestione amministrativa del personale Tra le novit presenti in questo volume segnaliamo l implementazione degli schemi e delle tabelle con il diritto e la priorit al lavoro agile i casi in cui trova applicazione la

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