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**Carter Page** 

Estudos Aplicados de Direito Empresarial - Tributário Regis Fernando de Ribeiro Braga, 2018-11-01 O presente volume da Coleção Estudos Aplicados de Direito Empresarial - Tributário traz os mais bem avaliados textos do programa de LL.M em Direito Tributário do Insper Direito. Em seu terceiro ano, os alunos versam sobre temas pertinentes ao âmbito do Direito Empresarial Tributário, e contribuem para a superação de verdades pré-concebidas, lançando nova luz sobre a discussão de distintos aspectos, tais como as normas tributárias particularistas, a natureza jurídica dos juros sobre o capital próprio, o Plano de Ação no12 do BEPS, o mercado de capitais brasileiros e a tributação de financiamentos de sociedades anônimas e os apectos tributários referentes a fundo de investimento em participações. Os trabalhos aqui reunidos refletem a busca dos autores em procurar novas propostas, soluções e interpretações sobre os temas discutidos e de grande importância para o direito tributário.

O DIREITO TRIBUTÁRIO NA PRÁTICA DOS TRIBUNAIS SUPERIORES: SISTEMA TRIBUTÁRIO NACIONAL E CÓDIGO TRIBUTÁRIO NACIONAL EM DE TATHIANE DOS SANTOS PISCITELLI,2017-10-06 A Série GVlaw, editada pelo Programa de Educação Executiva da DIREITO GV (GVlaw), investe na ampla difusão do conhecimento produzido na Escola e no emprego de métodos participativos de ensino. Serve de suporte para uma prática pedagógica que aposta na autonomia discente, buscando superar a visão que assume o professor como detentor de todas as respostas e o aluno como espectador passivo de conhecimentos transmitidos por seus mestres. O livro é coordenado pela Professora TATHIANE PISCITELLI, com a participação de juristas renomados: Daniel Monteiro Peixoto, Eurico Marcos Diniz de Santi, Francisco Secaf Alves Silveira, German Alejandro San Martín Fernández, Guilherme Lautenschlaeger Novello, Karem Jureidini Dias, Marcelo Guerra Martins, Renato Lopes Becho, Roberto Fleury de Arruda Camargo, Roberto França de Vasconcellos, Roberto Quiroga Mosquera e Vanessa Rahal Canado. A obra aborda temas gerais da ciência tributária, sempre trazendo o tratamento jurisprudencial acerca do tema. São tratados temas cotidianos para os advogados militante na área, como a imunidade dos livros eletrônicos, natureza jurídica dos emolumentos judiciais e extrajudiciais, regulação de condutas, sigilo bancário, ISS, lei de responsabilidade fiscal, planejamento tributário, incidência do ICMS na importação, responsabilidade tributária dos sócios e de terceiros, decadência, entre outros.

Federalismo Fiscal e impactos das contribuições de Seguridade Social a partir da Constituição de 1988 André Mendes de Moura, 2020-10-15 Dentre muitos desafios, a Constituição de 1988, ao apreciar a necessidade de ampliação do sistema de arrecadação tributária, deparou-se com dois objetos de deliberação: aperfeiçoamento do federalismo fiscal, mediante fortalecimento da autonomia financeira dos entes subnacionais e redução das desigualdades regionais, com o robustecimento dos mecanismos de transferências intergovernamentais, e o surgimento de uma nova ordem social, que deu origem ao conceito de seguridade social, abrangendo a previdência social, a assistência social e a saúde, sob as premissas de diversidade da base de financiamento e universalidade de acesso. Ambas as diretrizes demandariam um aporte significativo de recursos, que teve como desdobramento um novo desenho na estrutura de arrecadação, concretizado de maneira desintegrada, resultando em dois sistemas paralelos e conflitantes. Nos trinta anos que se sucederam à edição da Carta de 1988, não obstante o aumento de arrecadação de receitas tributárias por parte do governo central, as receitas não foram transferidas de maneira proporcional para os governos subnacionais. A falta de integração na construção dos dois sistemas resultou em vantagens para o governo central instituir contribuições de seguridade social, não sujeitas à partilha de receitas aos entes federados, em detrimento dos impostos, submetidos à repartição,

situação que foi potencializada com a criação de mecanismos de desvinculação das receitas de seguridade social e por mudanças no contexto econômico e político. O resultado foi um impacto negativo no mecanismo de transferências intergovernamentais, afastando a pretensão de se aperfeiçoar o federalismo fiscal.

Elder Abuse XinQi Dong, 2017-02-22 This book provides a global comprehensive and systematic state-of-the review of this field that fills the gaps between research, practice, and policy. The book addresses the epidemiology of the issue and the global prevalence of elder abuse in both developed and developing countries, which synthesizes the most up-to-date data about risk factors and protective factors associated with elder abuse and consequences of elder abuse; clinical assessment and management of elder abuse, including screening, detection, management of elder abuse, and the role of decision making capacity and forensic approaches; practice and services that describe adult protective services, legal justice, elder court systems, and guardianship system; elder abuse and culture, which provides more in-depth anthropological and ethnographic experiences; policy issues, which highlights the elder justice movement, GAO reports, elder justice act, older American act and elder justice coordinating council; and future directions, which explores translational research, practice, education/training and policy issues surrounding elder abuse. Elder Abuse: Research, Practice and Policy is a useful resource for aging researchers, social services, general internists, family medicine physicians, social workers, nurses, and legal professionals interested in the issues of elder abuse.

**His Other Life** Melanie McCabe,2017 The story waiting to be told -- A character named Terrence McCabe -- Three childhoods -- The distant hill -- Hazel asks for help -- Down in Mexico -- Families, destroyed and repaired -- Hazel's day in court -- The mystery man -- Pretend it never happened -- Something cloudy becomes clear -- The mystery women -- Mr. McCabe goes to Washington -- Letting go.

Filosofia, Teoria Geral e Direito Tributário Adriano Luiz Batista Messias, Tainá Fernanda Pedrini, 2023-04-03 A presente obra foi concebida das construções de raciocínios, diálogos e discussões travadas no Grupo de Estudos do Instituto Brasileiro de Estudos Tributários – IBET de Florianópolis, SC, dirigidos e incentivados pelo ilustre Bruce Bastos Martins, cujo empenho culminou em profundos debates sobre Filosofia, Teoria Geral e Direito Tributário ao longo dos quatros anos de sua existência, com encontros quinzenais, em que foram estudadas obras de juristas como Lourival Vilanova e Paulo de Barros Carvalho, sem perder de vista o fundamento filosófico que as acompanham. Tendo como objetivo fomentar a reflexão a respeito de temas de Teoria Geral do Direito, especialmente no campo de construção das normas tributárias, do ponto de vista do método do Construtivismo Lógico-Semântico e da Filosofia da Linguagem, o Grupo de Estudos do IBET Florianópolis se viu na contingência de lançar mão desta obra conjunta, a fim de propagar as ideias a todos os níveis acadêmicos, cujos trabalhos se deram em homenagem ao seu idealizador, um ser com uma das mentes mais brilhantes que conhecemos, cujos pensamentos inquietos, de um verdadeiro filósofo, demonstram seu imenso arsenal jurídico, destacando-se no meio acadêmico. Por outro lado, não seriam poucas as palavras para descrever toda a admiração que temos, o que torna a tarefa sempre incompleta, pois a linguagem não consegue descrever o real em sua plenitude.

Holding Familiar Marco Túlio Freire, 2022-03-10 Hoje muito se fala de Holdings, em especial a patrimonial e familiar, e tal termo geralmente é vinculado com uma expressão: BLINDAGEM PATRIMONIAL. Por esse e por outros motivos (sendo mito ou não) esse livro foi escrito! Pois quando o assunto é HOLDING muito se fala... mas muito pouco se sabe de fato! O intuito desse livro é, além de dar noções básicas sobre o que é e como funciona uma holding, mostrar se a blindagem patrimonial é real de fato (e se é legal). Verá também a importância de ter em mente que, para se criar uma holding, não existe fórmula mágica. Cada holding é única! E em alguns

casos a holding pode não ser a melhor opção! E tem que ser criada por uma equipe multidisciplinar, sendo por profissionais jurídicos, contábeis e administrativos. Nesse livro você terá uma visão geral, sem juridiquês confuso e complicado, com linguagem simples e acessível, das noções básicas de uma holding.

Contabilidade avançada II Eugenio Montoto, 2024-03-13 A Série Universitária foi desenvolvida pelo Senac São Paulo com o intuito de preparar profissionais para o mercado de trabalho. Os títulos abrangem diversas áreas, abordando desde conhecimentos teóricos e práticos adequados às exigências profissionais até a formação ética e sólida. Contabilidade avançada II inicia abordando os conceitos básicos sobre os tributos e os regimes de declaração e apuração do imposto de renda. O leitor também entenderá a forma de calcular os dividendos e que os juros sobre capital próprio devem ser tratados do ponto de vista contábil como parte dos dividendos obrigatórios. Os capítulos 3 a 8 abordam os principais conceitos relacionados com participações societárias, isto é, critérios de avaliação, tratamento da variação do patrimônio líquido das investidas pelo investidor, quando a investida tem seu patrimônio líquido aumentado ou reduzido em função do seu resultado e outros eventos, como a consolidação das demonstrações (soma das demonstrações da controladora e suas controladas), que tem como objetivo demonstrar a força de um grupo econômico; além da conversão das demonstrações, sendo este último procedimento muito importante quando existem empresas de um grupo que operam em países com moedas distintas.

O impacto dos instrumentos desburocratizantes na celeridade processual da Corregedoria da Receita Federal do Brasil Luciano Rosa Vicente, 2022-03-22 Entre 2006 e 2019 introduziram-se no Sistema Correcional do Poder Executivo Federal alguns instrumentos voltados à desburocratização e aceleração processual. Este estudo tratou dos reflexos desses instrumentos na celeridade processual da Corregedoria da Receita Federal do Brasil (Coger-RFB), com o objetivo de descobrir o quanto eles foram efetivos. O estudo justificou-se porque a celeridade processual é uma preocupação da administração pública e da sociedade, pois a melhor justiça é aquela que não tarda. A pesquisa foi aplicada, descritiva, explicativa, quantitativa, qualitativa e empírica, com técnica de documentação indireta. Colheram-se os dados no Painel Correição em Dados da CGU, nos Relatórios de Desempenho da Coger-RFB, na normatização de regência, na jurisprudência, na doutrina, em consultas a órgãos públicos e em análises processuais. Iniciou-se comparando a celeridade processual da Coger-RFB com outras unidades correcionais e em seguida elaborou-se um método para aferir a influência da condução processual com maior segurança jurídica na agilidade dos processos. Estudaram-se as ferramentas desburocratizantes e seus reflexos no galope processual, medindo o tempo de tramitação dos processos antes e depois das medidas, concluindo-se que trouxeram outros benefícios, mas não agilidade.

<u>Terrorism and Asylum James C. Simeon, 2020-09-25 Terrorism and Asylum, edited by James C. Simeon, thoroughly analyses terrorism's use in forced displacement, to limit access to asylum, and to exclude persons from refugee protection, while offering practical alternative solutions for advancing human rights and dignity for everyone.</u>

Micropollutants in wastewater in four arctic cities Maria Dam, Guðjón A. Auðunsson, Hans H. Poulsen, Ingrid A. Berg, Lone Kristensen, Jan Stenersen, Fríðbjørg N. Joensen, Vivie K. Davidsen, Susanne B. Petersen, 2017-12-18 The four Nordic cities included in the present study form a gradient both in climate, from oceanographic temperate in Tórshavn at 620 N to arctic in Tromsø at 69.70N, and in population, from less than 6000 inhabitants in Sisimiut to close to 120 000 in Reykjavík. The cities are different and far apart but products from the sea has been mainstay to the economy and societal development. Thus, the management of sewage from the

municipalities must maintain a clean and healthy marine environment. The wastewater treatment varies, from screening on fine mesh, via septic tank based purification solutions, to no purification at all. We measured the contaminants in wastewater streams and in recipient samples, and with that in hand assessed whether the wastewater treatment appeared sufficient, and if not, which mitigating solutions could be relevant for wastewater purification optimisation.

American Military History Volume 1 Army Center of Military History,2016-06-05 American Military History provides the United States Army-in particular, its young officers, NCOs, and cadets-with a comprehensive but brief account of its past. The Center of Military History first published this work in 1956 as a textbook for senior ROTC courses. Since then it has gone through a number of updates and revisions, but the primary intent has remained the same. Support for military history education has always been a principal mission of the Center, and this new edition of an invaluable history furthers that purpose. The history of an active organization tends to expand rapidly as the organization grows larger and more complex. The period since the Vietnam War, at which point the most recent edition ended, has been a significant one for the Army, a busy period of expanding roles and missions and of fundamental organizational changes. In particular, the explosion of missions and deployments since 11 September 2001 has necessitated the creation of additional, open-ended chapters in the story of the U.S. Army in action. This first volume covers the Army's history from its birth in 1775 to the eve of World War I. By 1917, the United States was already a world power. The Army had sent large expeditionary forces beyond the American hemisphere, and at the beginning of the new century Secretary of War Elihu Root had proposed changes and reforms that within a generation would shape the Army of the future. But world war-global war-was still to come. The second volume of this new edition will take up that story and extend it into the twenty-first century and the early years of the war on terrorism and includes an analysis of the wars in Afghanistan and Iraq up to January 2009.

**Crime and Criminal Justice** Stacy L. Mallicoat, Denise Paquette Boots, 2024-02-13 Crime and Criminal Justice provides accessible and comprehensive coverage of all aspects of the criminal justice system. With contemporary examples and effective learning tools, the Third Edition helps students go beyond the surface towards a deeper understanding of the criminal justice system.

**Some Nudity, Porn and Adultery May Be OK** Dr. Arnold David Coleman, 2015-11-30 Most men may be unaware that their struggles with porn and adultery might be related to the unrealistic biased ban on multiple wives and concubines. Men today are increasingly refusing to commit to only one woman for the rest of their life. This book may provide sufficient information and resource recommendations to empower anyone to better understand and manage their heterosexual relationships (and their children, if any) so that they will soon become non-oppressive and non-abusive, as well as honest, honorable, respectable, and trustworthy.

### The Registered Nurse Population ,1988

Pharmaceutical Residues in Freshwater: Hazards and Policy Responses Organisation for Economic Co-Operation and Development (OECD),2020-07-15 This report calls for a better understanding of the effects of pharmaceutical residues in the environment, greater international collaboration and accountability distribution, and policy actions to prevent and remedy emerging concerns. Laboratory and field tests show traces of oral contraceptives causing the feminisation of fish and amphibians, and residues of psychiatric drugs altering fish behaviour. Antimicrobial resistance, linked to the overuse of antibiotics, has rapidly escalated into a global health crisis. Unless adequate measures are taken to manage the risks, pharmaceutical residues will increasingly be released into the environment as ageing populations, advances in healthcare, and intensification of meat and fish production spur the demand for pharmaceuticals

worldwide. The report outlines a collective, life-cycle approach to managing pharmaceuticals in the environment. A policy mix of source-directed, use-orientated and end-of-pipe measures, involving several policy sectors, can help to improve health and protect the environment.

Computational Science and Its Applications - ICCSA 2020 Osvaldo Gervasi, Beniamino Murgante, Sanjay Misra, Chiara Garau, Ivan Blečić, David Taniar, Bernady O. Apduhan, Ana Maria A.C. Rocha, Eufemia Tarantino, Carmelo Maria Torre, Yeliz Karaca, 2020-10-01 The seven volumes LNCS 12249-12255 constitute the refereed proceedings of the 20th International Conference on Computational Science and Its Applications, ICCSA 2020, held in Cagliari, Italy, in July 2020. Due to COVID-19 pandemic the conference was organized in an online event. Computational Science is the main pillar of most of the present research, industrial and commercial applications, and plays a unique role in exploiting ICT innovative technologies. The 466 full papers and 32 short papers presented were carefully reviewed and selected from 1450 submissions. Apart from the general track, ICCSA 2020 also include 52 workshops, in various areas of computational sciences, ranging from computational science technologies, to specific areas of computational sciences, such as software engineering, security, machine learning and artificial intelligence, blockchain technologies, and of applications in many fields.

OECD Studies on Water Pharmaceutical Residues in Freshwater Hazards and Policy Responses OECD,2019-11-13 This report calls for a better understanding of the effects of pharmaceutical residues in the environment, greater international collaboration and accountability distribution, and policy actions to prevent and remedy emerging concerns. Laboratory and field tests show traces of oral contraceptives causing the feminisation of fish and amphibians, and residues of psychiatric drugs altering fish behaviour. Antimicrobial resistance, linked to the overuse of antibiotics, has rapidly escalated into a global health crisis.

**Descendants of Hans Hildebrand Ziegenfuss** Marco Born,2021-12-16 Collection of descendants of Hans Hildebrand Ziegenfuss who lived around 1650 in the Eichsfeld area in Thuringia, Germany. This 3rd Edition contains the data of about 22,000 individuals (as of December 2021). The most recent Data you always can find at my homepage at https://www.ziegenfuss-genealogy.de Keywords: Genealogy, Family tree, Ziegenfuss, Ziegenfuss, Eichsfeld, Ancestry, Marco Born

Abuse and Power Carter Page, 2020-08-25 The chickens are coming home to roost for the corrupt officials, mainstream media, and Democratic operatives who ruined the life of an innocent American in an attempt to subvert our democracy. Carter Page, the man at the center of one of the worst scandals in our country's history, reveals how our nation's top law enforcement officials abused their power and framed an innocent American citizen in their effort to take down Donald Trump. Page's gripping account, which shows that the rot goes deeper than anyone realized, names the men and women who tried to pull off a coup and didn't care who got hurt.

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