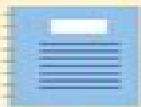


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Le mécanisme de la TVA et les obligations fiscales expliqués



Anne Delaby

Tva Dlarations Obligations Dlaratives Dortiquis Ebook

**Benoît Vanderstichelen (Vice-
Président FIDEF.)**



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TVA - Nouvelles déclarations 2015 Serge Mary, 2015-12-09 Le livre qui fait autorité depuis 20 ans auprès des professionnels de la comptabilité de la fiscalité indirecte et de l'administration Dans une préface précedente Monsieur Didier Reynders vice premier ministre et ministre des Finances soulignait déjà que Les auteurs mettent à la disposition des professionnels un outil de travail extrêmement pratique en utilisant une approche rigoureuse indissociable d'une matière dont on connaît l'aridité En effet si l'essentiel est relativement compréhensible le diable est dans le détail C'est ainsi qu'au fil des ans il est apparu que cette aridité requerrait de plus en plus d'exemples concrets C'est pourquoi les différentes éditions de cet ouvrage se sont enrichies au fil du temps de l'analyse de nombreux cas pratiques relatifs d'une part à la déclaration ordinaire la TVA la liste annuelle des clients assujettis et le relevé TVA des opérations intracommunautaires et d'autre part à la déclaration spéciale la TVA Les cas pratiques sont devenus le cœur de l'ouvrage et se sont multipliés en ce qui concerne non seulement les obligations déclaratives mais aussi l'introduction de méthodologies permettant d'analyser la plupart des problèmes TVA rencontrés et leur donner la solution y compris en ce qui concerne les inscriptions dans les divers documents déclaratifs L'auteur aurait voulu y ajouter des exemples concrets concernant les modifications intervenues en matière d'exigibilité de la TVA et des tolérances relatives Cependant l'incertitude qui règne toujours sur cet aspect a obligé à postposer cet ajout Il fait toutefois référence à cette matière en début d'ouvrage dans la partie intitulée Suite de la saga en y reprenant notamment les différentes tapes de celle-ci y compris une reprise de la décision concernant les tolérances introduites par l'administration Chaque grille de la déclaration périodique ordinaire la TVA de la liste annuelle des clients assujettis du relevé TVA des opérations intracommunautaires et de la déclaration spéciale est étudiée avec soin analysée en profondeur et commentée de telle manière que le lecteur puisse compléter ces documents sans difficulté Au chapitre consacré au détail de déclarations particulières lorsque le fournisseur ou le prestataire n'est pas établi en Belgique et qu'il est redevable de la taxe lors d'événements ponctuels l'édition 2015 ajoute les déclarations particulières des acquisitions de moyens de transport neufs ainsi que des produits soumis à l'accise Un titre est enfin consacré au détail le cas échéant des documents déclaratifs par voie électronique et suit le lecteur pas pas dans les diverses démarches à effectuer L'outil indispensable tout professionnel de la comptabilité ou de la fiscalité et un outil de référence tout un chacun confronté à un problème TVA À PROPOS DE L'AUTEUR Serge Mary a travaillé successivement à l'administration belge de la TVA pendant 25 ans au sein du département taxes indirectes de PricewaterhouseCoopers Tax Consultants pendant 12 ans avant de créer sa propre société de consultance Il est spécialisé en matière d'études pour la Commission européenne dans le cadre de l'harmonisation du régime commun de TVA européen de la mise en place de régimes de TVA dans l'Union européenne Belgique Roumanie et Malte et hors de l'Union Dubai Laos financée par des organisations internationales telles que l'Union européenne l'OCDE et la Banque mondiale Il est aussi spécialisé en matière de formation TVA au niveau international Russie Égypte Pologne République tchèque Slovaquie Roumanie Laos Kazakhstan Karnataka Inde

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