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JOSÉ EDUARDO SOARES DE MELO, LEANDRO PAULSEN

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A literatura tributária brasileira é farta em trabalhos sobre normas gerais, mas carente de abordagens sobre os tributos em espécie. Em face dessa lacuna, os estudantes e profissionais por vezes têm dificuldade de compreender a extensão de cada uma das exações a que as pessoas físicas e jurídicas estão sujeitas. Neste livro, os autores se dedicam precisamente a esta parte especial do Direito Tributário, cuidando de cada um dos impostos instituídos em nosso país. O fazem de modo didático para permitirem uma boa compreensão do fundamento constitucional de cada qual e das respectivas hipóteses de incidência, como estruturadas nas leis complementares, instituídas pelas leis ordinárias e detalhadas pelos regulamentos. Com isso, resta claro o que pode ser alcançado por cada tributo, seus fatos geradores, contribuintes e bases de cálculo. Leandro Paulsen cuida dos impostos federais (II, IE, IR, IPI, IOF, ITR, IGF) e José Eduardo Soares de Melo aborda os impostos estaduais (ITCMD, ICMS e IPVA) e municipais (IPTU, ITBI e ISS).

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