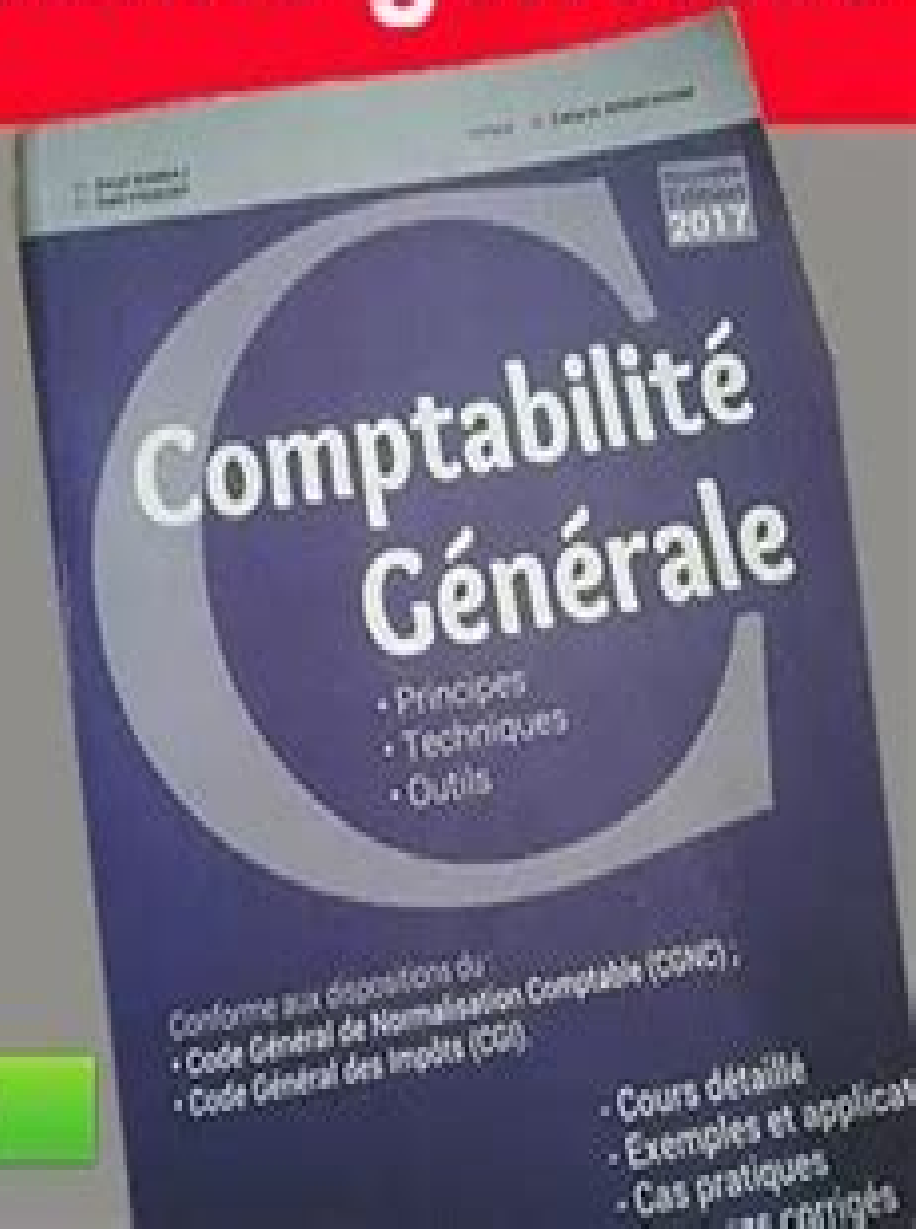


Livre de comptabilité générale

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Livre Comptabilite Marocaine

Omar Taouab



Livre Comptabilite Marocaine:

Le contrôle fiscal au Maroc Omar Taouab,2016 Le syst me d claratif adopt par le Maroc d s l av nement de la r forme fiscale au milieu des ann es quatre vingt marque la volont du pays d adopter une approche de l imp t fond e sur le consentement volontaire D sormais c est le contribuable qui d termine le montant de sa contribution aux charges publiques en d clarant son chiffre d affaires son revenu ou son r sultat fiscal et en s affranchissant volontairement et spontan ment de l imp t correspondant Ainsi le contr le fiscal constitue un moyen essentiel l tablissement et au maintien d une concurrence saine entre les entreprises Cependant il tait n cessaire de doter l administration fiscale de pr rogatives m me de lui permettre de mener bien cette mission Toutefois le l gislateur a cherch encadrer ce pouvoir de contr le notamment en accordant aux contribuables v rifi s des garanties sp cifiques qui d limitent les pr rogatives administratives de contr le Force est de constater que l une des pr occupations majeures de la Direction G n rale des Imp ts D G I est la pratique du contr le et de v rification de comptabilit tant donn son r le primordial dans le dispositif fiscal en vigueur L ouvrage crit par un chercheur en droit fiscal se r v le pour le contribuable et le praticien un guide pr cieux Il analyse les choix offerts il donne des r ponses claires et pragmatiques

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ainsi que la version r vis e de la Phase 1 valuation de la qualit du cadre juridique et r glementaire d j publi e pour le Maroc
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