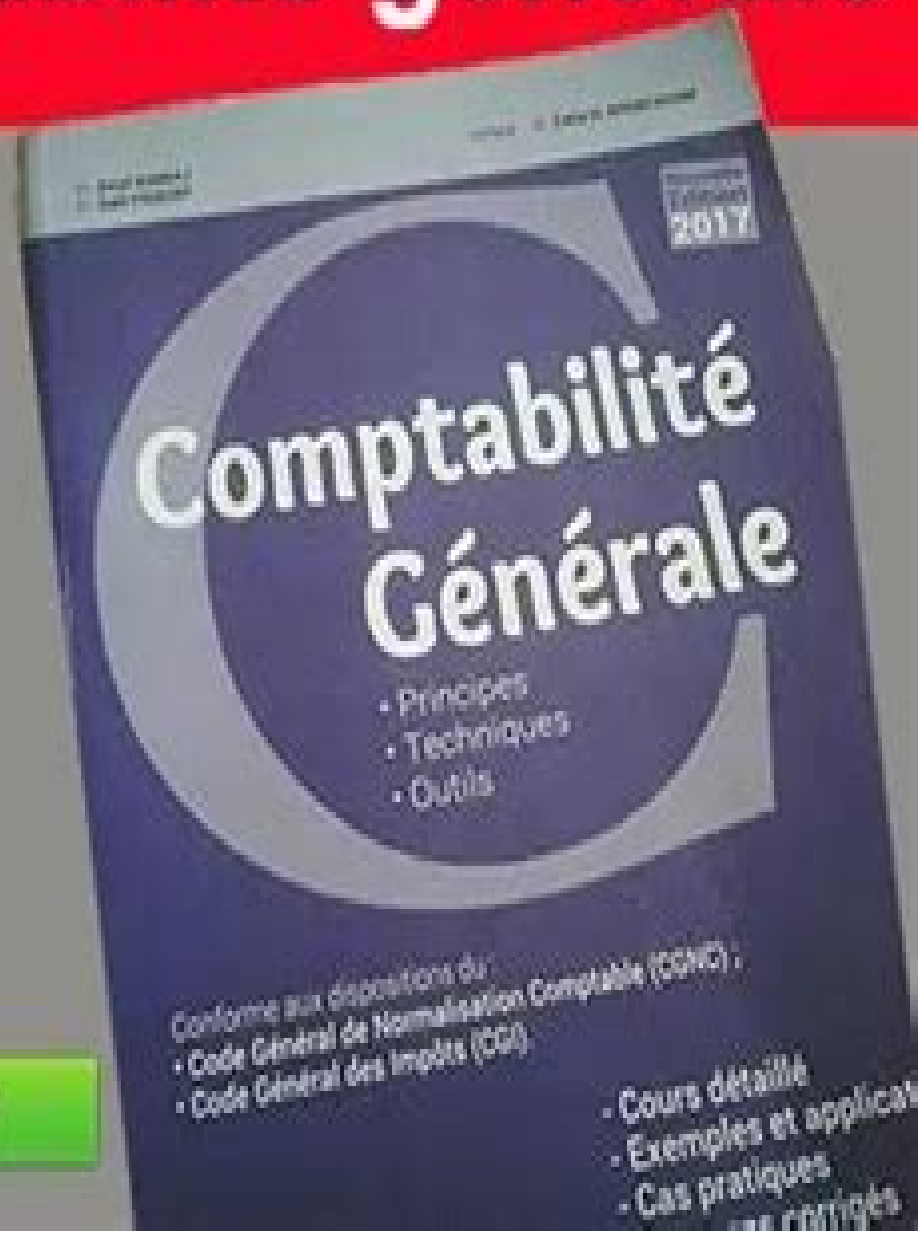


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**François Xavier Bianconi, Emile
Andrieu**



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Le contrôle fiscal au Maroc Omar Taouab, 2016 Le système déclaratif adopté par le Maroc dès l'avènement de la forme fiscale au milieu des années quatre-vingt marque la volonté du pays d'adopter une approche de l'impôt fondée sur le consentement volontaire. D'ordinaire c'est le contribuable qui détermine le montant de sa contribution aux charges publiques en déclarant son chiffre d'affaires, son revenu ou son résultat fiscal et en s'affranchissant volontairement et spontanément de l'impôt correspondant. Ainsi le contrôle fiscal constitue un moyen essentiel de l'établissement et au maintien d'une concurrence saine entre les entreprises. Cependant il était nécessaire de doter l'administration fiscale de prérogatives même de lui permettre de mener bien cette mission. Toutefois le législateur a cherché à encadrer ce pouvoir de contrôle notamment en accordant aux contribuables différents des garanties spécifiques qui limitent les prérogatives administratives de contrôle. Force est de constater que l'une des préoccupations majeures de la Direction Générale des Impôts DGI est la pratique du contrôle et de vérification de comptabilité tant donner le primordial dans le dispositif fiscal en vigueur. L'ouvrage écrit par un chercheur en droit fiscal se révèle pour le contribuable et le praticien un guide précieux. Il analyse les choix offerts, il donne des réponses claires et pragmatiques.

La comptabilité financière des entreprises au Maroc Ahmed Maaroufi, 1995 *Traité, codes et lois du Maroc ...: Organisation du protectorat : lois et décrets* Morocco, 1925 **Les Livres de L'année**, 1927

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