



LEY GENERAL TRIBUTARIA Y REGLAMENTOS DE DESARROLLO 4^a EDICIÓN (Spanish Edition)

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<?xml:namespace prefix = st1 ns = "urn:schemas-microsoft-com:office:smrttags" />La Ley 58/2003, de 17 de diciembre, General Tributaria, establece los principios y las normas jurídicas generales del sistema tributario español, habilitando al Gobierno en su disposición final novena a dictar cuantas<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /> disposiciones fueran necesarias para el desarrollo y aplicación de dicha ley.

En uso de la mencionada habilitación, el Gobierno aprobó varios reales decretos. Primero fue el Real Decreto 2063/2004, de 15 de octubre, por el que se aprueba el Reglamento General del Régimen Sancionador Tributario.

Vinieron a continuación el Real Decreto 520/2005, de 13 de mayo, aprobando el Reglamento General de Desarrollo de la Ley General Tributaria en materia de Revisión en Vía Administrativa; el Real Decreto 939/2005, de 29 de julio, que aprobó el Reglamento General de Recaudación y el Real Decreto 1065/2007, de 27 de julio, por el que se aprobó el Reglamento General de las Actuaciones y Procedimientos de gestión e inspección tributaria y de desarrollo de las normas comunes de los procedimientos de aplicación de los tributos. Se incluyen también en esta edición el Real Decreto 1676/2009, de 13 de noviembre, que regula el Consejo para la Defensa del Contribuyente, y otras normas relativas a las obligaciones de facturación y a la asistencia mutua con los Estados miembros de la Unión Europea en materia de recaudación e información tributaria.

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