



## **I reati tributari (Penale.it) (Italian Edition)**

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L'illecito tributario non è solamente la violazione del dovere di corrispondere il tributo ma anche la violazione di prescrizioni penalmente rilevanti imposte a determinati soggetti. L'illecito tributario si sostanzia nella violazione di una norma di legge relativa ad obblighi formali o sostanziali, che lede l'interesse dell'ente impositore all'esazione del tributo e che, se sanzionata con pena prevista dal codice penale, costituisce reato. Nel volume vengono analizzate le caratteristiche della legislazione penale tributaria, i reati previsti dalla riforma del sistema penale tributario e le tipologie di reato non contemplate dalle norme tributarie.

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