Constitutional principles of taxation.

4) CONSTITUTIONAL PRINCIPLES OF TAXATION.
A) * MEASUREMENT PRINCIPLE economic capacity q * **à** establishes the contribution of citizens attend to their economic capacity, thereby establishing a MEASUREMENT PRINCIPLE of equal treatment is a matter of tax implementation. The legislative power to tax can never be without regard to the ability económica.Este MEASUREMENT PRINCIPLE imposing taxes based xa the pursuit of wealth. **B) * * MEASUREMENT PRINCIPLE material equality** is **equal** q value from the fiscal, aims to promote the eradication of inequality. **C) * * MEASUREMENT PRINCIPLE generality equality** must be promoted all xa and x, sustained under the criteria of sovereignty and territoriality. MEASUREMENT PRINCIPLE This sometimes breaks down, and q, even giving full circumstances of the legislature, the enforceability there, done at q is called "exemptions". The exemption does not fit the individual attention. The legislature also raises a generality and equality in terms of**escalation,** ie much higher tax burden on economic capacity. Hay q know how to differentiate between proportionality and progressivity, and q both are not compatible, if there is progress, there is no proportionality. **D) * * MEASUREMENT PRINCIPLE of legality to** <u>the source of financial º D is only the</u> <u>law,</u> ie it comes only from . This regulates x MEASUREMENT PRINCIPLE **reserve law.** This MEASUREMENT PRINCIPLE born to establish the separation of powers after the imposition of the church to pay taxes under the slogan "no taxation without representation." **E) * MEASUREMENT PRINCIPLE legal security * à** MEASUREMENT PRINCIPLE computer is a social life. Legal security is violated when you act at your own convenience. There will be legal when there is public confidence in standards. Xa result, the rules must meet the following conditions:

a) <u>Be accessible in its</u> <u>content:</u> This is q are sufficient in number, stable over time, clear and logical expression in concordancia.b) <u>Be adequate in its</u> <u>form</u> on the constitutional limitations when amendment . c) correctly <u>in your</u> <u>application:</u> The correct application of standards will exist when there is no arbitrariness or discrecionalidad.d) <u>be judicially protected x its</u> <u>effectiveness:</u> judicial protection exists when there is a maximum security policy implementation. For this q is judicial protection, there must be: judicial independence of judges in interpreting the standard, there are few costs in proceedings, there is no contradiction in the resolutions, and respect the final decision. **F) * Ban * arbitrary acts** are not motivated against this MEASUREMENT PRINCIPLE.