



Tributación de la cultura. Beneficios fiscales al sector cultural (Spanish Edition)

Juan David de la Torre Sotoca

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El libro, enfocado con una finalidad divulgativa a la vez que rigurosa, pretende recoger las singularidades que la normativa tributaria estatal reconoce al sector cultural y que suponen un incentivo o estímulo económico a la cultura por la vía fiscal. Resulta novedoso por ser un estudio transversal de todas las figuras impositivas que recogen previsiones sobre la cultura al tiempo que es actual en la medida que recoge todas las recientes modificaciones legales, en particular en el IVA, que afectan al sector cultural. El sector cultural incluye una diversidad de actividades que van desde las clásicas que se asocian al Patrimonio Histórico, Archivos y Bibliotecas como las más actuales vinculadas al Audiovisual y Multimedia sin olvidar las que están conectadas a subsectores tan importantes como el Libro, las Artes Plásticas y las Artes Escénicas. ¿Tributación de la cultura? es un libro que será muy útil para todos los que integran lo que comúnmente se denomina el mundo de la cultura. En primer lugar para los artistas, sus principales artífices y protagonistas. Y bajo esta denominación se incluye por supuesto a los creadores e intérpretes pero también, en un sentido amplio, a todos los agentes que intervienen en la creación y difusión del proceso y el producto cultural desde su origen hasta que, en sus diversas manifestaciones, llega a los ciudadanos. Singularmente a los gestores culturales. Este libro está también pensado para uso de las Fundaciones Culturales y en general para ese potente sector que interviene en la cultura sin ánimo de lucro y que ha adquirido un peso tan relevante en la España de los últimos años. Por último "Tributación de la Cultura" está dirigido a los ciudadanos. Tanto para los que quieran contribuir a la cultura a través del mecenazgo o deseen información para crear una empresa cultural, como para los consumidores o destinatarios de servicios culturales para los que se exija contraprestación económica a través de tasas culturales o precios públicos.

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