



# Manual de la Reserva para Inversiones en Canarias 2007-2013 (Spanish Edition)

*Salvador Miranda Calderín*

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La Reserva para inversiones en Canarias (RIC), como incentivo fiscal estrella del Régimen Económico y Fiscal de Canarias, ha sido utilizada desde 1994 por numerosas empresas que han contribuido al desarrollo económico del Archipiélago. Sin embargo, la técnica para su aplicación es compleja y difícil de interpretar, por lo que es necesario que la doctrina legal y científica vaya constantemente perfilándola.

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