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IL CASO 7/2025

Il Caso 2 Assonime

Felice Guarneri



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La Fiscalità delle società IAS/IFRS AA.VV.,2025-06-20 Il Manuale FISCALITÀ DELLE SOCIETÀ IAS IFRS fornisce una trattazione sistematica delle disposizioni relative al calcolo dell'imponibile IRES ed IRAP delle società che adottano gli IAS IFRS L'analisi pone particolare attenzione al coordinamento con le norme che interessano la generalità delle società per definirne sia l'effettiva portata derogatoria sia le numerose zone d'ombra che continuano a riscontrarsi nella loro interpretazione ed applicazione Le tematiche approfondite dagli Autori delineano le regole IAS IFRS per poi sviluppare le implicazioni sul piano impositivo per verificare se e in che misura i valori esposti e le scelte compiute in bilancio in applicazione degli IAS IFRS possano essere trasferiti nella misurazione dell'imponibile Aggiornato con il decreto IRPEF IRES di attuazione della riforma fiscale

Bridging Public and Private Interests in Megaprojects: Practical and Theoretical Implications Franca Cantoni, Francesco Di Maddaloni, Primiano Di Nauta, Marco Arcuri, 2026-02-21 This book showcases the discussion about megaprojects carried out at the MeRIT Megaproject Research Interdisciplinary Team workshop 2025 the crisis discontinuity rising prices and supply chains disruption force radical reflection for those involved in megaprojects It raises a modern day challenge the creation of value for stakeholders Indeed the aim of the volume is to encourage readers to think more broadly articulately and less stringently than the mainstream claims There is a need to design implement and manage megaprojects by abandoning the old paradigm that leveraged solely on time and cost We need to move beyond that by going to explore the value generated the positive impact on people communities and territories Economic social and environmental sustainability takes on a new and broader articulation issues of the circular economy applied to megaprojects are addressed and ample space is ensured for the inclusion of social needs in current practices

Fusioni, scissioni e trasformazioni transfrontaliere e internazionali Angelo Busani, Guglielmo Maisto, 2025-09-15 Descrizione Il volume affronta il tema delle operazioni straordinarie fusione scissione e trasformazione transfrontaliere e internazionali regolate dal D Lgs 2 marzo 2023 n 19 come modificato dal D Lgs 19 giugno 2025 n 88 Dopo le prime applicazioni della nuova disciplina assai complicata sia per la materia trattata in sé e per sé in quanto densa di tecnicismi sia per la sua novità stanno iniziando a sorgere i primi problemi e le conseguenti questioni pratiche da risolvere il che genera la necessità di conseguenti riflessioni e indicazioni operative La terza edizione oltre ad offrire un'analisi della normativa così come emendata nel 2025 di conto delle elaborazioni teoriche e pratiche commenti studi circolari orientamenti e massime finora prodotti in questa materia dalla dottrina giuridica e dalla prassi professionale Conclude l'opera il capitolo sugli aspetti fiscali delle operazioni transfrontaliere e internazionali FUSIONI SCISSIONI E TRASFORMAZIONI TRANSFRONTALIERE E INTERNAZIONALI caratterizzato da una traduzione a fronte in lingua inglese costituisce un punto di riferimento non solo per i professionisti italiani ma anche per gli operatori stranieri avvocati notai revisori managers banche ecc che necessitano di conoscere come questa materia viene disciplinata nel nostro Paese

Battaglie economiche tra le due grandi guerre

Felice Guarneri,1953 Auto per aziende e professionisti Antonio Gigliotti - Alberto Nastasia,2010-11-05 Il volume un importante strumento per comprendere tutte le regole fiscali che devono essere osservate per la corretta deducibilit dei costi di acquisizione e di consumo inerenti i mezzi di trasporto utilizzati nell attivit di impresa arti e professioni Analizzando in modo completo l ordinamento tributario sugli autoveicoli il volume guida il lettore nella gestione fiscale di un bene la cui amministrazione non sempre facile In particolare il volume analizza il trattamento degli autoveicoli a deducibilit integrale a deducibilit limitata utilizzati dagli agenti e rappresentanti e dagli esercenti arti e professioni oltre alla nuova disciplina IVA al nuovo F24 auto UE cos come modificato dal Provvedimento dell Agenzia delle Entrate del 29 marzo 2010 Vengono affrontate le novit su ammortamenti leasing e interessi passivi la cessione degli autoveicoli l autovettura concessa al dipendente amministratore o collaboratore Le problematiche trattate abbracciano la casistica pi ampia approvvigionamento degli autoveicoli acquisto noleggio leasing l imposizione indiretta l accertamento nel settore auto il fermo amministrativo e le operazioni intracomunitarie

Gender Diversity in the Boardroom Cathrine Seierstad,Patricia Gabaldon,Heike Mensi-Klarbach,2017-09-13 This edited collection provides a structured and in depth analysis of the current use of quota strategies for resolving the pressing issue of gender inequality and the lack of female representation on corporate boards Filling the gap in existing literature on this topic the two volumes of *Gender Diversity in the Boardroom* offers systematic overviews of current debates surrounding the optimisation of gender diversity and the suggested pathways for progress Focusing on sixteen European countries the skilled contributors explore the current situation in relation to women on boards debates and approaches taken They include detailed reflections from critical stakeholders such as politicians practitioners and policy makers Volume 1 focuses on eight European countries having adopted quotas and is a promising and highly valuable resource for academics practitioners policy makers and anyone interested in gender diversity because it examines and critiques the current corporate governance system and national strategies for increasing the share of women not only on boards but within companies beyond the boardroom

La Riforma delle societ per azioni e della borsa-valori ,1976

Diritto e pratica tributaria ,2001 Fringe benefits e rimborsi spese Gianluca Dan - Massimo Gabelli,2010-11-05 La quarta edizione del libro *Fringe benefits e rimborsi spese* rinnovata ed aggiornata con le previsioni della Legge Finanziaria per il 2010 L 23 dicembre 2009 n 191 in materia di tassazione agevolata dei premi di produttivit tiene conto di molte e importanti modifiche normative che sono diventate operative nel corso degli ultimi anni per esempio l eliminazione dei regimi agevolativi precedentemente previsti per le stock option o i limiti di deducibilit delle spese relative a prestazioni alberghiere e alle somministrazioni di alimenti e bevande Il volume pur conservando l originaria agilit di consultazione fornisce una trattazione completa ed esaustiva del quadro di riferimento per la qualificazione e quantificazione dei redditi di lavoro dipendente ed assimilati ne analizza le varie fattispecie che si possono incontrare nella pratica professionale con particolare attenzione alla disciplina delle trasferte e le relative modalit di rimborso degli oneri sostenuti dai dipendenti e a quella dei

fringe benefits L ultimo capitolo stato riservato all esame della disciplina della deducibilit sia ai fini delle imposte dirette Irpef Ires sia ai fini IRAP degli oneri connessi ai dipendenti e collaboratori per aiutare nella determinazione degli importi deducibili specie quelli la cui deduzione soggetta a limitazioni Utile per chi deve affrontare la compilazione della dichiarazione dei redditi *Rivista di diritto civile* ,1992 **Rivista delle società** ,2002 **Le nuove leggi civili commentate** ,2001 **Notiziario** Confederazione generale dell'industria italiana,1970-07 **Rivista bancaria** ,1939 Rivista del diritto commerciale e del diritto generale delle obbligazioni ,2003 *Rivista del notariato* ,2001 **Le Società** ,1999-07 **L'Installatore italiano** ,1963 *Rassegna di giurisprudenza sulla imposta di registro Italy*,1971 **Giornale della libreria** ,1969

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