

TRiSTIMPIEGATO

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responsabile



Tristimpiegato Tristimpiegato

Giovanni Bausilio



Tristimpiegato Tristimpiegato:

Trust e fisco Maurizio Bastianelli, 2014-01-01T00:00:00+01:00 Il volume intende rappresentare uno strumento di approfondimento e consultazione per chi opera od intende operare professionalmente nell'ambito della consulenza in materia di trust attività fiduciarie ed organizzazione e pianificazione patrimoniale La dimensione professionale dell'analisi colta attraverso la continua relazione tra norme tributarie specifiche applicabili ai trust e norme tributarie di carattere generale come le disposizioni in materia di accertamento responsabilità tributaria redditi e patrimoni esteri o norme speciali di applicazione necessaria come le disposizioni antiriciclaggio Il volume contiene link al sistema FiscoPi e per la navigazione completa degli stessi necessario essere abbonati **La giurisprudenza italiana sui trust** Maurizio Lupoi, 2009 Trust e crisi d'impresa Angelo Busani, Cristina Fanara, G. Ottavio Mannella, 2013-03-11 La riforma della legge fallimentare ha significativamente mutato gli equilibri che a lungo avevano caratterizzato i rapporti tra privati e organi giurisdizionali nella gestione della crisi d'impresa e dell'insolvenza La rinnovata cornice ha stimolato negli operatori una riflessione sul ruolo che i negozi di destinazione e il trust in particolare possono svolgere in questo contesto Il volume illustra le ragioni che rendono il trust e in generale i negozi di destinazione uno strumento di rilevante utilità per la prevenzione e il governo della crisi dell'impresa e dell'insolvenza Nello specifico si analizzano il trust pre concorsuale quello definito come puramente liquidatorio il trust endo concorsuale ed infine il trust c.d. fallimentare vale a dire quello istituito dagli organi della procedura nell'ambito del fallimento per accelerarne la chiusura Una trattazione a parte stata riservata al ruolo che i negozi di destinazione possono svolgere nell'ambito dei nuovi procedimenti di composizione della crisi da sovraindebitamento di cui alla legge 27 gennaio 2012 n. 3 Per concludere sono state tratteggiate anche le alternative domestiche al trust ovvero quelle di diritto interno si tratta in particolare dei patrimoni destinati a uno specifico affare e del vincolo di destinazione di cui all'art. 2645 ter c.c. E sono esaminati infine i risvolti fiscali dei vari istituti Gli Autori forti della loro esperienza professionale in quest'area sono riusciti a coniugare rigore scientifico e aspetti pratici offrendo così agli operatori del diritto una guida che possa dapprima orientarli nella scelta dello strumento più idoneo per la soluzione della crisi d'impresa e successivamente nella sua attuazione pratica e redazionale STRUTTURA Cap 1 Autonomia privata e negozi di destinazione Cap 2 La destinazione alla liquidazione il trust per prevenire o gestire la crisi d'impresa Cap 3 Il trust pre concorsuale quale strumento atipico di risanamento dell'impresa Cap 4 Trust liquidatorio e insolvenza dell'impresa disponente Cap 5 La non riconoscibilità del trust in contrasto con la disciplina inderogabile della lex fori Cap 6 Il trust endo concorsuale gli accordi di ristrutturazione dei debiti Cap 7 Il trust endo concorsuale il concordato preventivo Cap 8 L'utilizzo del trust a supporto della c.d. finanza ponte e dei finanziamenti interinali nel concordato preventivo e negli accordi di ristrutturazione del debito Cap 9 Il trust endo concorsuale i piani attestati di risanamento Cap 10 Il trust nel fallimento Cap 11 Le alternative domestiche al trust per la crisi d'impresa Cap 12 L'affidamento ad un gestore nella recente legge sulla composizione della crisi da sovraindebitamento

Cap 13 La tassazione dell'atto istitutivo del vincolo di destinazione e del trust liquidatorio Appendice *Il trust in Italia* Laura Santoro, 2009 *La crisi d'impresa* Di Marzio Fabrizio, 2011-01-27 Autorevoli magistrati del diritto commerciale si interrogano sul nuovo diritto della crisi d'impresa Nel bilancio di una stagione di riforme pu' cos' organizzarsi una riflessione corale su alcuni assetti di un nuovo diritto per l'economia Vengono affrontati i temi pi' controversi del diritto fallimentare e i problemi teorici e applicativi che ne derivano L'opera divisa in tredici capitoli corredati da un ampio apparato di note La nota introduttiva stata realizzata dal curatore dell'Opera CAP I Un diritto per l'economia Bilancio di una stagione di riforme Una scelta di degiurisdizionalizzazione L. Rovelli CAP II L'accertamento delle dimensioni dell'impresa nella istruttoria prefallimentare B. Paternò Raddusa CAP III Il giudice delegato nella nuova procedura fallimentare G. Bozza CAP IV Il programma di liquidazione nelle prassi applicative dei tribunali M. Vitiello CAP V L'azione di responsabilita' nel fallimento della s.r.l. R. Rordorf CAP VI Il socio di fatto occulto apparente e tiranno dopo la riforma del diritto societario e del diritto fallimentare F. Miccio CAP VII Il piano attestato di risanamento G. Lo Cascio CAP VIII Profili sostanziali della fattispecie accordi di ristrutturazione dei debiti F. Di Marzio CAP IX Il sindacato del tribunale nella fase di ammissione al concordato preventivo A. Patti CAP X Creditori privilegiati creditori chirografari e classi nel concordato preventivo L. Panzani CAP XI Transazione fiscale e proposta di concordato preventivo riflessi sull'ammissione alla procedura e sul voto dei creditori V. Zanichelli CAP XII Il giudizio di omologazione del concordato preventivo E. Norelli CAP XIII L'impiego del trust nella gestione negoziale della crisi d'impresa C. D'Arrigo *I trusts in Italia oggi* Ilaria Beneventi, 1996 *Minerva*, 1904 **Rivista di politica economica**, 1929 **Il «trust» oceanico** Camillo Supino, 1902 **Minerva rassegna internazionale**, 1903 *Giornale dei lavori pubblici e delle strade ferrate*, 1901 **Manuale di storia del commercio** Arturo Segre, 1915 **Responsabilita' civile e previdenza**, 1993 *Il "trust" nel diritto inglese* Remo Franceschelli, 1935 **La societa' per azioni rivista pratica quindicinale**, 1920 Rivista della proprieta' intellettuale ed industriale, 1932 *Rivista di diritto civile*, 2000 **Scelta razionale e azione politica** Antonio Anselmo Martino, Fedele Ruggeri, 1995 **Storia del commercio ...** Arturo Segre, 1923 **Il trust** Carlo Corocher, Giorgio Ornella, Fabio Sforza, 1997

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