



Tristimpiegato Tristimpiegato

**Angelo Busani, Cristina Fanara, G.
Ottavio Mannella**



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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

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