

# Memento Pratico Fiscale 2015

Das Steuerstreitverfahren in Italien Contabilità e bilancio Guida Pratica Fiscale Controlli e Visite Ispettive 2023 Strumenti e procedure per il recupero crediti Vademecum del contribuente 2018. Guida pratica per orientarsi nel mondo dei tributi La mobilità sociale nelle società preindustriali: tendenze, cause ed effetti (secc. XIII-XVIII) / Social mobility in pre-industrial societies: tendencies, causes and effects (13th-18th centuries) Diritto penale dell'economia Italian Books and Periodicals Memento pratico fiscale 2015 Bibliografia nazionale italiana Der Schweizer Buchhandel Das Schweizer Buch Bollettino delle pubblicazioni italiane ricevute per diritto di stampa Giornale della libreria Christoph Perathoner Alessandro Cortesi Marcello Maria De Vito Antonio Ivan Natali Unione fiduciaria Angela Orlandi Cadoppi Biblioteca nazionale centrale di Firenze

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das vorliegende werk ist die erste deutschsprachige monographie zum steuerstreitverfahren in italien es stellt sämtliche prozessinstanzen dar sowie die möglichkeiten sich im rahmen eines steuerstreitverfahrens in italien an den verfassungsgerichtshof den gerichtshof der europäischen union und schließlich auch an den europäischen gerichtshof für menschenrechte zu wenden behandelt werden ferner die streitbeilegung die steuereinhebung und die urteilsvollstreckung

contabilità e bilancio affronta ad ampio spettro le diverse tematiche relative al bilancio d esercizio la costruzione le valutazioni l analisi e l interpretazione il testo è aggiornato con le novità che si sono susseguite al d lgs 139 2015 sia sul versante principi contabili oic sia su quello dei principi contabili internazionali nella prima parte riguardante le scritture contabili sono illustrati i principi e i concetti della contabilità intesa come linguaggio aziendale il metodo della partita doppia i processi contabili necessari per la formazione del bilancio d esercizio la predisposizione del bilancio secondo gli schemi richiesti dal codice civile la seconda parte relativa alla determinazione dei valori di bilancio è dedicata

alle problematiche valutative secondo la normativa e i principi contabili italiani e per differenza secondo i principi contabili internazionali ias ifrs delle più significative voci immobilizzazioni materiali immateriali finanziarie rimanenze e fondi oltre che all'esame dei principi e delle regole fondamentali per il calcolo del reddito imponibile delle società di capitali la terza parte infine si focalizza sulle tecniche comunemente utilizzate per la lettura e l'interpretazione del bilancio le riclassificazioni la costruzione degli indici del rendiconto finanziario le analisi costi volumi risultati e le analisi di sensitività la misurazione del valore economico creato dall'impresa

la guida controlli e visite ispettive costituisce uno strumento di approfondimento pratico della disciplina delle ispezioni tributarie di contrasto all'evasione fiscale illustrando i poteri di accertamento da parte dell'agenzia delle entrate e della guardia di finanza l'attività istruttoria presso gli uffici e quella presso la sede del contribuente sono inoltre analizzati i profili penali delle ispezioni fiscali nonché i diritti e le garanzie del contribuente sottoposto alle verifiche tributarie

il manuale affronta il tema del recupero crediti così come disciplinato nei codici e nelle leggi speciali il volume è suddiviso in due parti la prima ha carattere generale la seconda monotematica sono trattati i temi degli strumenti di autotutela del credito delle adr dell'opposizione al decreto ingiuntivo dell'espropriazione forzata in generale presso il debitore presso terzi immobiliare dei beni indivisi contro il terzo proprietario dell'esecuzione per consegna o rilascio e dell'esecuzione forzata degli obblighi di fare e non fare delle opposizioni del debitore e del terzo nel processo esecutivo della sospensione ed estinzione del processo esecutivo e dell'esecuzione forzata nei confronti della p a a questi istituti a carattere generale segue nella seconda parte del testo l'analisi di temi a carattere speciale quali il recupero dei crediti dello stato gli aspetti fiscali telematici decreto ingiuntivo on line e penali del recupero del credito il recupero dei crediti nelle procedure concorsuali la crisi da sovraindebitamento

sapete rispondere a questi quesiti quanto dovrete versare di imposte dirette irpef ires o irap conoscete la nuova imposta sul reddito d'impresa iri e le imposte sui trasferimenti di beni o sulle successioni iuc imu tari tasi come vengono calcolate quando e come si possono ottenere le detrazioni fiscali per la riqualificazione energetica e la ristrutturazione edilizia volete sapere tutto sulla tassazione dei patrimoni all'estero e la dichiarazione rw cosa sono i pir e le misure di attrazione degli investimenti le risposte a queste e ad altre centinaia di domande sull'intricatissimo mondo delle imposte le troverete consultando il vademecum del contribuente il volume che da quarant'anni unione fiduciaria propone ai contribuenti e ai professionisti del settore il vademecum del contribuente è il vostro consulente tributario il più aggiornato preciso puntuale ed economico potrete consultare il volume anche nella versione digitale che segue il grande successo di quella cartacea

social mobility in the pre industrial era has become a key topic in historiographical debate with implications for the present this volume examines the sources methods and dynamics of the

phenomenon through both quantitative and qualitative approaches the collection is structured into six areas study methodologies links with economic growth and inequality geographical and demographic mobility the impact of family structures and inheritance systems dynamics of social decline and the perception of mobility the use of interdisciplinary tools provides new perspectives on understanding social trajectories in the past

diritto penale dell economia in 2 tomi approfondisce i vari tipi di reati legati all economia i reati societari false comunicazioni sociali impedito controllo operazioni in pregiudizio dei creditori infedeltà patrimoniale i reati tributari elusione fiscale dichiarazione infedele emissione di documenti per operazioni insistenti contrabbando riciclaggio e autoriciclaggio i reati bancari tutela della trasparenza bancaria i reati fallimentari bancarotta ricorso abusivo al credito reati del curatore fallimentare mercato di voto falso in attestazioni e relazioni la responsabilità degli enti e il processo a carico degli enti i reati ambientali i reati in materia di lavoro il diritto penale dell economia è uno dei settori più in evoluzione in chiave non solo nazionale ma anche europea ed internazionale a causa della crisi economica degli ultimi anni c è stato infatti l accentuarsi delle bancarotte il moltiplicarsi dei reati tributari la revisione dei reati contro la pubblica amministrazione tra le ultime novità legislative si segnalano la c d legge spazza corrotti l n 3 2019 il nuovo codice della crisi d impresa d lgs n 14 2019 aggiornato fino al d l 26 ottobre 2019 n 124 disposizioni urgenti in materia fiscale e per esigenze indifferibili

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