

Manovra Correttiva

Joe Paul Shafer, Giacomo Pagliaro

La manovra correttiva 2010 per gli enti locali. Guida all'applicazione Elisabetta Civetta, 2010

Manovra correttiva 2011 AA. VV., 2011-07-22 Il D.L. 98/2011 convertito con modificazioni in L. 111/2011 introduce importanti novità anche in ambito fiscale, a decorrere dal 16 luglio 2011. Tra le principali, vi è la rimodulazione dell'applicazione dell'imposta di bollo sui depositi titoli, i nuovi istituti del reclamo e della mediazione fiscale, la definizione delle liti pendenti, le modifiche alle incompatibilità dei giudici tributari, il nuovo processo tributario telematico, le revisione del regime di riporto delle perdite e le nuove agevolazioni ai contribuenti minimi, la chiusura della partite IVA inattive. STRUTTURA DELL'E-BOOK REDDITI D'IMPRESA La disciplina del riporto delle perdite si adegua alla crisi economica di Gianfranco Ferranti Riallineamento delle attività immateriali comprese nelle partecipazioni di controllo di Renzo Parisotto PROCESSO TRIBUTARIO Reclamo, mediazione fiscale e definizione delle liti pendenti di Massimo Basilavecchia Verso una nuova classe di magistrati tributari «togati»: una occasione mancata? di Francesco Pistolesi Problemi organizzativi e funzionali nella giustizia tributaria per le nuove incompatibilità di Francesco Antonio Genovese Attuazione «in due fasi» del processo tributario telematico di Alberto Comelli Il debutto del contributo unificato nel processo tributario pone i primi dubbi applicativi di Fabio Graziano STUDI DI SETTORE Studi di settore ad alto rischio in UNICO 2011 di Guido Berardo LAVORO DIPENDENTE Aggravio del prelievo addizionale sui manager del settore finanziario di Stefano Trettel RISCOSSIONE Nuova proroga del discarico per inesigibilità e rinvio degli accertamenti esecutivi di Luigi Lovecchio AGEVOLAZIONI Lo «sdoppiamento» dei minimi tra nuovi incentivi e revisione delle precedenti semplificazioni di Valeria Russo IVA Chiusura delle partite IVA inattive per potenziare il controllo sui contribuenti «effettivi» di Roberto Fanelli IMPOSTE INDIRETTE L'aggravio d'imposta sui «dossier» titoli penalizza i risparmiatori di Giuseppe Molinaro ACCERTAMENTO Ampliata l'area delle indagini finanziarie di Saverio Capolupo FISCALITÀ INTERNAZIONALE Ritenute sugli interessi corrisposti a società comunitarie di Marco Piazza e Giovanni Barbagelata PROCEDURE CONCORSUALI Ristrutturazione del debito e transazione fiscale estese alle imprese agricole di Domenico Buono REATI TRIBUTARI Ricadute fiscali della pubblicazione della sentenza penale di condanna di Stefano Maria Corso

La manovra correttiva 2010 Antonella Donati, 2010

Italienische Mediensprache. Handbuch / Glossario del linguaggio dei mass media Eckhard Römer, 2009-12-15 So

wie jedem deutschen Zeitungsleser der Barras, die Schlapphüte, die Hardthöhe zu geläufigen Begriffen geworden sind, und Abkürzungen wie AOK, TÜV oder DGB so vertraut sind, dass eine Auflösung oder Erklärung dieser Abkürzungen nicht erforderlich ist, muss auch dem italienischen Leser nicht erläutert werden, für was Fiamme Gialle, Botteghe Oscure, Inps oder Tac stehen. Die vorliegende Ausarbeitung gibt denjenigen Hilfestellung, die bereits gute Grundkenntnisse der italienischen Sprache besitzen und diese nun um den Wortschatz erweitern wollen, wie er in den italienischen Medien verwendet wird. Dem Leser bietet sich eine wahre Fundgrube, die in dieser Zusammenstellung bislang nicht vorhanden ist. Mit seinem Anliegen richtet sich das Werk sowohl an den wissenschaftlich vorgeprägten Leser als auch an den interessierten Laien. Thematisch wird dabei, in Anlehnung an den Aufbau einer italienischen Tageszeitung, ein weiter Bogen geschlagen von Politik über Wirtschaft, Justiz, Arbeit und Soziales bis hin zu Kultur, Umwelt, Verkehr oder Sport.

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Manovra correttiva, 2006

Finanziaria 2011. Guida all'applicazione della manovra finanziaria negli enti locali Elisabetta Civetta, 2011

Manuale di applicazione delle manovre correttive per gli enti locali Elisabetta Civetta, 2011

Politika 12 Günther Pallaver (Herausgeber),Hermann Atz,Roland Benedikter,Thomas Benedikter,Giuseppe De Cesare,Gabriele Di Luca,Joachim Gatterer,Kris Krois,Martin Larch,Roberta Medda-Windischer,Peter Hilpold,Günther Lengauer,Francesco Palermo,Christoph Perathoner,Nadja Thoma,Andreas Trenker,Alessandro Zendron,2014-03-15 Nach langem, zähen Verhandeln, zweimaliger Befassung der UNO-Generalversammlung mit der Südtirolfrage und Verabschiedung eines Paketes an Maßnahmen wurde 1972 das zweite Autonomiestatut für Südtirol beschlossen. Darin überträgt der italienische Staat der Provinzverwaltung weitreichende gesetzgeberische Kompetenzen. Zwanzig Jahre später wurde die letzte der Paket-Maßnahmen umgesetzt, womit 1992 der Südtirolkonflikt mit der Streitbeilegungserklärung Österreichs und Italiens vor der UNO offiziell für beendet erklärt werden konnte. Wie hat sich seitdem die Südtirolautonomie weiterentwickelt? Analysiert werden unter diesem Blickwinkel Politik, ethnischer Proporz, Wirtschafts- und Arbeitsmarktpolitik und viele weitere Fragen. Fixer Bestandteil ist wiederum der Rückblick auf die Ereignisse des Vorjahres nach Datum geordnet sowie in einem Essay zusammengefasst und auf den Punkt gebracht.

Le pensioni dal 2012 Luigi Pelliccia,2012

Kinesiologia applicata e terapia craniosacrale Joe Paul Shafer,Giacomo Pagliaro,2008

Una politica economica per la crescita Giancarlo Morcaldo,2005

Manovra correttiva 2010 ,2010

Between Growth and Stability Leila Simona Talani,Bernard Casey,2008-01-01 Very comprehensive and based on a detailed economic and political analysis, *Between Growth and Stability* is clearly a vital book for both students and seasoned economists. . . Thomas Bauwens, Bibliothèque Européenne Combining economic and political science perspectives, this timely and important book describes and analyses the circumstances and events leading to the demise and subsequent reform of the Stability and Growth Pact (SGP). *Between Growth and Stability* aims to find a solution to the dilemmas posed by fiscal policy coordination in the context of a single currency area, as well as contrasting the alternative heuristic frameworks and theoretical perspectives employed. It focuses particularly on the question of credibility, its definition and its meaning in the day-to-day workings of economic and monetary union. The book examines the actual performance of the SGP and proposes ways in which the integrity of European fiscal rule making might be improved in the future. This book will be essential reading for policymakers, politicians, members of European institutions and international organizations. The in-depth analysis will also be invaluable to scholars of international relations and economics, as well as undergraduate and postgraduate students in international relations, political science and economics.

Rivista di politica economica ,1996

Compendio di diritto tributario Luisa Gerla,2012

Le novità fiscali 2011 Antonio Gigliotti,Devis Nucibella,2011-08-30 Le novità che vengono commentate sono relative al

nuovo decreto sviluppo e alla manovra correttiva dell'estate 2011 che introducono una serie di semplificazioni contabili che il legislatore ha voluto inserire al fine di ridurre ulteriormente i costi per la tenuta della contabilità. Il volume fornisce un quadro completo delle numerose modifiche normative apportate dal Decreto Sviluppo (D.L. n. 70/2011 conv. in L. n. 106/2011) e dalla Manovra Correttiva (D.L. n. 98/2011 conv. in L. n. 111/2011). Tra le novità introdotte dai citati decreti si evidenziano: - la reintroduzione della rivalutazione di terreni e partecipazioni con la possibilità di compensare quanto già versato in occasione di una precedente rivalutazione; - l'esonero dalla scheda carburante in caso di pagamento con carta di credito; - l'aggiornamento delle procedure per la distruzione dei beni; - l'innalzamento del limite delle fatture di importo inferiore a 154,94 euro; - la possibilità di definire le liti pendenti di valore inferiore a 20.000 euro; - la riduzione della ritenuta sulle agevolazioni del 36% o 55%; - il nuovo regime di riporto delle perdite; - la possibilità di chiudere le partite IVA inattive; - l'introduzione di sanzioni più elevate nel caso di manomissione dei dati degli studi di settore; - l'introduzione di un nuovo regime dedicato alle attività esercitate da giovani imprenditori/professionisti

STRUTTURA PRIMA PARTE - DECRETO SVILUPPO - (D.L. n. 70/2011 conv. in L. n. 106/2011) - I nuovi limiti per la contabilità semplificata - Fatture fino a 1000 euro per le imprese minori - Scheda carburanti e carta di credito - Distruzione beni - Fatture inferiori a 300 € - Nuovi vincoli per i depositi iva - Rivalutazione terreni e partecipazioni - Fabbricati rurali e classificazione in catasto - Agevolazione 36% e comunicazione a Pescara - Aliquota iva al 10% per metano a usi civili - Detrazioni familiari a carico - Costo manodopera in fattura per 36% e 55% - La contabilità digitale - SISTRI, una nuova proroga - Mutui: rinegoziazione con requisiti - Spesometro e comunicazioni - Le nuove regole delle verifiche fiscali - La durata delle verifiche fiscali

SECONDA PARTE - MANOVRA ECONOMICA - (D.L. n. 98/2011 conv. in L. n. 111/2011). - Ristrutturazioni con ritenuta al 4% - Riporto delle perdite - Imposta di bollo sui titoli - La chiusura delle partite iva inattive - Le nuove sanzioni per gli studi di settore - Esecutività avvisi di accertamento - Sanzioni per i versamenti entro 15 giorni - Il nuovo regime dei minimi - Contributo unificato e spese di giustizia - Definizione liti pendenti fino a 20 mila euro - Ammortamenti e accantonamenti - Aumento aliquote IRAP - Il contenzioso previdenziale - Incompatibilità giudici tributari - Il contributo di solidarietà sulle pensioni d'oro - Nuovi ticket sanitari - La tassa sui Suv - Affrancamento maggiori valori - Inesigibilità dei ruoli - Espropriazione senza titolo da parte della P.A. - Ristrutturazione debiti imprese agricole - Nuovi poteri alle indagini finanziarie

Lavoro e previdenza Alfredo Casotti - Maria Rosa Gheido, 2010-11-09 Il DL 31 maggio 2010, n. 78 recante Misure urgenti in materia di stabilizzazione finanziaria e di competitività economica è entrato in vigore con la pubblicazione sulla Gazzetta Ufficiale del 31 maggio scorso. La manovra correttiva da 24,9 miliardi di euro ha iniziato in Commissione Finanze del Senato l'esame parlamentare per la conversione in legge. Stante la complessità ed il rilevante impatto economico delle misure è dato pensare che non saranno pochi gli emendamenti discussi ed accettati. Il primo preannunciato dallo stesso Governo riguarda l'innalzamento dell'età pensionabile delle lavoratrici del pubblico impiego che passerà, dal 1° gennaio 2012

a 65 anni, tramite un emendamento, appunto al D.L. 78. Considerata l'importanza delle modifiche è sembrato, comunque, utile proporre il commento delle novità introdotte in materia di lavoro e previdenza, fermo restando che sarà necessario tenere conto dell'iter parlamentare e delle modifiche eventualmente apportate in sede di conversione in legge. Quanto alla struttura si tratta di una guida operativa che fornisce un quadro di dettaglio informativo e professionale sulle novità che coinvolgono il lavoro pubblico privato e la previdenza. Nel dettaglio il volume si caratterizza per la presenza di una tabella di raffronto delle principali novità lavoro, suddivisa per articolo con commento d'autore. Seguiranno altri approfondimenti che riguarderanno le novità lavoro privato, pubblico e il delicato intervento in materia previdenziale che riguarderà oltre al settore privato e pubblico, anche il caso dell'innalzamento dell'età pensionabile per le lavoratrici del pubblico impiego. Una sezione di documentazione completerà il quadro editoriale del volume. STRUTTURA: La struttura è suddivisa nei seguenti capitoli: Lavoro, fisco, previdenza: che cosa cambia (tavola comparativa) Sostenibilità finanziaria e competitività economica Lavoro pubblico e privato Novità in materia previdenziale Emendamenti e conversione in legge Documentazione

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Le amministrazioni pubbliche verso logiche di governo partecipato Fabio Donato, 2010

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