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| 1. Record Nr.           | UNINA9910453104203321                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Titolo                  | The worlds of the trust // edited by Lionel Smith [[electronic resource]]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Pubbl/distr/stampa      | Cambridge : , : Cambridge University Press, , 2013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| ISBN                    | 1-139-89143-X<br>1-107-27256-4<br>1-107-27195-9<br>1-107-27853-8<br>1-107-27404-4<br>1-107-27528-8<br>1-139-50599-8<br>1-107-27730-2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Descrizione fisica      | 1 online resource (xvi, 567 pages) : digital, PDF file(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Disciplina              | 346.05/9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Soggetti                | Trusts and trustees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Lingua di pubblicazione | Inglese                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Formato                 | Materiale a stampa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Livello bibliografico   | Monografia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Note generali           | Title from publisher's bibliographic system (viewed on 05 Oct 2015).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Nota di bibliografia    | Includes bibliographical references and index.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Nota di contenuto       | Trusts : the essentials / Lusina Ho. -- The civil law trust : a modality of ownership or an interlude in ownership? / Yaell Emerich. -- How to square the circle? The challenge met by Swiss insolvency law in dealing with common law trusts / Aude Peyrot. -- Can a modern legal system do without the trust? / Reinout Wibier. -- Stateless trusts / Lionel Smith. -- The security fiducie in French law / Francois Barriere. -- The trustee : mainspring, or only a cog, in the French fiducie? / Blandine Mallet-Bricout. -- British colonial law and the establishment of family waqfs by Arabs in the Straits Settlements, 1860-1941 / Nurfadzilah Yahaya. -- Zionist settlers and the English private trust in Mandate Palestine / Adam Hofri-Winogradow. -- Jurisprudential milestones in the development of trust law in South Africa's mixed legal system / Francois du Toit. -- The framing of a European law of trusts / Alexandra Braun.<br>The dilution of the trust / Gregory S. Alexander. -- The compatibility of the trust with the civil law notion of property / Paul Matthews. -- Categorically different : unintended consequences of trust taxonomy / |

Michael Lubetsky. -- Why civil law countries might forego the individual trustee : provocative insights from the new-to-the-fold / Iris J. Goodwin. -- The contribution of fiduciary law / Thomas P. Gallanis. -- Convergence and divergence in the worlds of the trust: duties and liabilities of trustees under the Chinese trust / Rebecca Lee. -- Trust law as fiduciary governance plus asset partitioning / Robert H. Sitkoff. -- Parallels between the civilian separate patrimony, real subrogation and the idea of property in a trust fund / Magda Raczynska. -- Rights against rights and real obligations / Remus Valsan. -- The trust and its civilian analogues / Ben McFarlane. -- Up there in the Begriffshimmel? / George Gretton.

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Sommario/riassunto

Despite the common belief that they are found only in the common law tradition, trusts have long been known in mixed jurisdictions even where they have a civilian law of property. Trusts have now been introduced by legislation in a number of civilian jurisdictions, such as France and China. Other recent developments include the reception of foreign trusts through private international law in Italy and Switzerland and the inclusion of a chapter on trusts in Europe's Draft Common Frame of Reference. As a result, there is a growing interest in the ways in which the trust can be accommodated in civil law systems. This collection explores this question, as well as general issues such as the juridical nature of the trust, the role and qualifications of the trustee and particular developments in specific jurisdictions.

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| 2. Record Nr.          | UNINA9910788417003321                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Autore                 | Chivakul Mali                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Titolo                 | Implications of Quasi-Fiscal Activities in Ghana // Mali Chivakul, Robert York                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Pubbl/distr/stampa     | Washington, D.C. : , : International Monetary Fund, , 2006                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ISBN                   | 1-4623-1753-7<br>1-4527-9354-9<br>1-283-51242-4<br>1-4519-0820-2<br>9786613824875                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Descrizione fisica     | 1 online resource (47 p.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Collana                | IMF Working Papers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Altri autori (Persone) | YorkRobert                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Soggetti               | Fiscal policy - Ghana<br>Finance, Public - Ghana<br>Government business enterprises - Ghana<br>Banks and Banking<br>Macroeconomics<br>Public Finance<br>Nonprofit Organizations and Public Enterprise: General<br>Central Banks and Their Policies<br>Public Enterprises<br>Public-Private Enterprises<br>Banks<br>Depository Institutions<br>Micro Finance Institutions<br>Mortgages<br>Public Administration<br>Public Sector Accounting and Audits<br>Public ownership<br>nationalization<br>Banking<br>Civil service & public sector<br>Public finance & taxation<br>Public enterprises<br>Quasi-fiscal operations<br>Public sector<br>Contingent liabilities<br>Government business enterprises |

Finance, Public  
Banks and banking  
Fiscal policy  
Ghana

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| Lingua di pubblicazione | Inglese                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Formato                 | Materiale a stampa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Livello bibliografico   | Monografia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Note generali           | "January 2006."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Nota di bibliografia    | Includes bibliographical references.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Nota di contenuto       | ""Contents""; ""I. INTRODUCTION""; ""II. FISCAL DEVELOPMENTS IN PERSPECTIVE""; ""III. CONCEPTUAL FRAMEWORK FOR QUANTIFYING QUASI-FISCAL ACTIVITIES""; ""IV. THE SCOPE AND COVERAGE OF QUASI-FISCAL ACTIVITIES""; ""V. QUASI- FISCAL ACTIVITIES AND THE FISCAL POSITION""; ""VI. POLICY IMPLICATIONS AND CONCLUSIONS""; ""REFERENCES""; ""Appendix I Alternative Approaches to Estimating Quasi-Fiscal Activities""; ""Appendix II Assumptions Underlying the Public Sector Debt Sustainability Analysis""; ""APPENDIX TABLES""                                                                                                             |
| Sommario/riassunto      | This paper assesses the scope and coverage of quasi-fiscal activities (QFAs) in Ghana. We find that while QFAs have been reduced recently, they remain significant. The extensive nature of these activities has several macroeconomic and structural policy implications. An extended measure of public sector operations, including QFAs, presents a clearer picture of Ghana's fiscal stance and fiscal adjustment from one for the central government alone; QFAs have led to serious distortions in energy and water consumption; and they have distorted the investment decisions of both public enterprises and the private sector. |

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