1. Record Nr. UNINA9910810664303321

Autore	Ting Antony <1962->
Titolo	The taxation of corporate groups under consolidation : an international comparison / / Antony Ting [[electronic resource]]
Pubbl/distr/stampa	Cambridge : , : Cambridge University Press, , 2013
ISBN	1-107-23825-0 1-139-61312-X 1-139-62614-0 1-139-60942-4 1-139-51978-6 1-139-61684-6 1-283-87070-3 1-139-62242-0
Descrizione fisica	1 online resource (xvi, 321 pages) : digital, PDF file(s)
Collana	Cambridge tax law series
Classificazione	LAW086000
Disciplina	343.06/7
Soggetti	Corporations - Taxation - Law and legislation Income tax - Law and legislation Fiscal policy
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	The rise of corporate groups : a challenge to the tax law -- Application of the enterprise doctrine to group taxation : theory -- Application of the enterprise doctrine to group taxation : practice -- Policy objectives and structural elements of consolidation -- Definition of a group -- Treatment of losses -- Treatment of assets -- Treatment of intra-group shareholdings -- Interactions between consolidation and other parts of the income tax system -- A model consolidation regime?
Sommario/riassunto	The rise of corporate groups in the last century dictates a shift in the income tax law: instead of treating each company as a separate taxpayer, the tax consolidation regime is increasingly common. Antony Ting presents the first comprehensive comparative study of eight consolidation regimes in Australia, France, Italy, Japan, the Netherlands, New Zealand, Spain and the USA. In the study, he critically

analyses and compares alternative policy options with respect to ten key structural elements. The study improves understanding of the design and implementation of consolidation regimes and sets the stage for the search for a model. It provides valuable information with respect to the best practices, as well as the pitfalls, in the design of a consolidation regime. The book is essential to countries contemplating the introduction of a new consolidation regime and offers important insights into the management of such a complex structure through careful policy-orientated choices.

2.	Record Nr.	UNINA9910986784003321
	Autore	Di Stasi, Antonio
	Titolo	Lezioni di diritto del lavoro / Antonio Di Stasi, Stefano Giubboni, Vito Pinto
	Pubbl/distr/stampa	Bologna, : il Mulino, 2025
	ISBN	978-88-15-39005-9
	Edizione	[2. ed.]
	Descrizione fisica	372 p. ; 24 cm
	Collana	Manuali , diritto
	Altri autori (Persone)	Giubboni, Stefano Pinto, Vito <1969- >
	Disciplina	344.4501
	Locazione	DECBC FGBC
	Collocazione	GRDDL173A GRDDL173B VII B 413
	Lingua di pubblicazione	Italiano
	Formato	Materiale a stampa
	Livello bibliografico	Monografia