1. Record Nr. UNIORUON00193111

Autore	BASSI, Amedeo
Titolo	Delle imprese cooperative e delle mutue assicuratrici (Artt. 2511-2548) / Amedeo Bassi
Pubbl/distr/stampa	Milano, : Giuffrè, 1988. XIX, 963 p. ; 23 cm.
ISBN	88-14-01587-2
Soggetti	Codice Civile - Commentario
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia

2. Record Nr. UNINA9910861936303321

Autore	Nowak-Piechota Aneta
Titolo	Podatek od wyjcia / Aneta Nowak-Piechota
Pubbl/distr/stampa	ód [Poland], : Wydawnictwo Uniwersytetu ódzkiego, 2018
ISBN	83-8142-236-1
Descrizione fisica	1 online resource (1 p. 272)
Soggetti	Economy National Economy Supranational / Global Economy Business Economy / Management Financial Markets
Lingua di pubblicazione	Polacco
Formato	Materiale a stampa
Livello bibliografico	Monografia
Sommario/riassunto	The publication regards a special regulation – exit tax, which is imposed on taxpayers in connection with a change of residence (emigration) or a transfer of particular assets abroad. It can be imposed

both on individuals and corporations. In this case there appears a fiction that a taxpayer disposes their assets and, therefore, is obliged to pay capital gains tax. Exit tax represents one kind of emigration taxes. It is not de facto a separate tax, but a special construction implemented usually to income tax systems. We can differentiate general and limited exit tax. The main aims of dissertation is to: 1) ascertain the objectives of exit tax; 2) establish whether exit tax provisions may be in compliance with EU law and, as a consequence, to indicate which regulations regarding this tax does not breach this law; 3)to present postulates to change model conventions on double tax treaties and tax treaty practice of countries that implemented exit tax; 4)determine relations between exit tax and provisions of Polish Constitution. Aforementioned aims of the dissertation lead to its main aim i.e. proposition of the frames of exit tax regulation that would realize its objectives and assumptions, be compliant with EU law and Constitution. It is worth, thus, ask a question: how provisions regarding exit tax should look like to fulfil aforementioned conditions? It is also crucial to present postulates concerning Poland’s treaty practice in connection with introduction of exit tax. // Monografia dotyczy szczególnego rodzaju uregulowania - podatku od wyjcia (ang. exit tax). Podatkiem tym s obciani podatnicy w przypadku emigracji lub przeniesienia okrelonych skadników majtku za granic. W publikacji zaprezentowano istot podatku od wyjcia, regulacje go dotyczce w wybranych pastwach Europejskiego Obszaru Gospodarczego oraz omówiono problematyk tego rodzaju podatku w wietle prawa Unii Europejskiej, prawa midzynarodowego i Konstytucji RP. Celem gównym monografii jest zaproponowanie ram regulacji dotyczcej podatku od wyjcia, podlegajcej wprowadzeni u do prawa polskiego, która realizowaaby zadania i zaoenia tego unormowania, a take byaby zgodna z prawem Unii Europejskiej oraz Konstytucj RP. Ksika stanowi zaktualizowan wersj rozprawy doktorskiej - obronionej na Wydziale Prawa i Administracji Uniwersytetu ódzkiego w 2017 roku i wyrónionej Nagrod Prezesa Rady Ministrów w 2018 roku.