

CESSIONE D'AZIENDA



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Daniele Balducci



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disciplina e i meccanismi di funzionamento dell'imposta sul valore aggiunto tributo di matrice unionale che garantisce a tutti gli Stati membri un gettito costante nel tempo e che si basa su una sostanziale neutralità nei confronti degli operatori economici andando ad incidere solo sulla fase del consumo. L'obiettivo quello di fornire uno strumento di analisi sistematica del tributo ponendo al centro la norma unionale e rileggendo le disposizioni, la giurisprudenza e l'interpretazione con le regole e i principi che garantiscono i fondamentali dell'imposta. L'intento quello di fornire una guida affidabile e completa che si rivolge ad imprese, professionisti ed enti non commerciali per affrontare e risolvere i piccoli e grandi dubbi che nascono in fase di negoziazione, conclusione e gestione di ogni operazione commerciale o istituzionale ponendosi anche per l'autorevolezza dei suoi autori come punto di riferimento sulla materia.

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