

## *New Intangible assets*

OIC 24 dedicated a new brackets to the intangible assets on the accounting treatment of the items examined. The Council looks forward to a review of the OIC 6 "Debt restructuring and financial reporting" so that the retrieved costs may be capitalized and included in intangible assets class.

## *Only management Company*

It is legitimate the establishment of a partnership that wants to end the exclusive enjoyment of its property assets. Court of Rome has outsourced this position by the decree n. 832/2015 on 8<sup>th</sup> November. A partnership with that object must therefore be entered in the Commercial Register. The simple company may engage in commercial activities. With regard to contributions in the simple society (and in other partnership) are specific regulations for corporations because the company's assets is not the only guarantee for the company's creditors, as there is also the financial liability of the individual members. Unlike what happens with the capital companies, it is also not expected an estimation procedure for non-cash contributions, and even rules that indicate when and how. It is uncertain whether it can appoint non-members administrators. Part of the doctrine considers it possible, while jurisprudence is generally opposed because it believes that there should always be correspondence between the power of administration and unlimited liability, which of course does not happen in the case of non-partner administrator. In the case in which there are members that do not administer, they will be up to them a series of powers of control and precisely:

- Have information on the company;
- Consult the documents;
- Obtain the statement.