

## *Managing partners: also taxed the compensation to which you surrender*

The Supreme Court, by order January, 26<sup>th</sup>, 2016 n.1335, has decided that the waiver of the claim (in this case the severance indemnity) by the managing partner, obliges the company that paid him, in his capacity as withholding agent, to subject such compensation to its tax regime in chief to the creditor partner. In other words, for the judges of legitimacy, the waiver of the claim by a partner in meeting a desire to capitalize the company and, therefore, can not be equated to the remission of a debt by a person external to the company structure. So, such waiver requires the achievement of the credit, the amount of which, even if not physically cashed, is still "used", albeit act disposing of the nature of renunciation (A.E. circular no. 73/1994, paragraph 3.20).

## *Post Brexit: May against Johnson*

The British Prime Minister Theresa May said she was ready to block the project of his Foreign Minister Boris Johnson to introduce a "points" system for immigrants after the exit of Britain from the European Union. The scoring system for immigrants, the Australian model, was one of the proposals to the heart from the successful campaign for the Brexit the referendum of June 23<sup>rd</sup>, led by Johnson and other eurosceptic ministers.

## *Pensions Reform*

Within the month of September, in fact, it should be made known the fate of the executive project on the forthcoming reform pensions (to be included in the Law of Stability 2017), flexibility in output and other issues concerning the safeguarding of esodati, early works the woman extension option. Will from next Monday, September 12<sup>th</sup>, that the Labour Commission of the Chamber will return to discuss the eighth safeguard in order to reach a political agreement on a text that can cash in on the government's green light.