

ABSTRACT DOSSIER STUDIO MAGNOLO ON JANUARY 2016

• **The Stability Law 2016**

The 2016 Stability Law has made significant innovations in the following fields:

- 1) IMU and TASI;
- 2) PURCHASE OF THE FIRST HOUSE IN LEASING;
- 3) CARS
- 4) INCENTIVES TO FAMILIES;
- 5) MAINTENANCE OF SPOUSE IN NEED STATE;
- 6) TRAFFIC LAWS;
- 7) WORK;
- 8) INPS CONTRIBUTIONS INPS;
- 9) INCOME FROM BOARD;
- 10) VAT, IRAP and IRES;
- 11) SUPER AMORTIZATION;
- 12) RAI FEE;
- 13) CULTURE AND EDUCATION;
- 14) BUILDING BONUS;
- 15) HEALTH;
- 16) TERMS FOR THE FISCAL INSPECTIONS;
- 17) FOLDERS COMPENSATION.

• **The tax credit 2016-2019**

The Law of Stability 2016 introduced a tax credit for businesses that invest, through the acquisition of new assets, in disadvantaged areas of the South. The facility is responsible in relation to investments made with effect from 1st January 2016 and until 31st December 2019 and related to an initial investment project.

• **The European Company (SE)**

The term European Company (SE) is derived from the Latin term "Societas Europaea" and is a type of company that can be incorporated within the European Union, working through a constitutional regime and single management. the benefits arising from the formation of an SE are:

- 1) Formation and unique management system, rather than subjected to different state regulations;
- 2) transferability in any Member State of the European Community;
- 3) employee participation both during that operation of the company constitution;
- 4) reduction of internal costs due to the activities in different countries;
- 5) increases the competitiveness and market visibility.

• **The due diligence**

Due diligence is known as due diligence reviews, the Anglo-Saxon term that indicates the verification of due diligence. In simple terms it is an investigation and it is mainly due to extraordinary transactions. With it shall inquire whether there are the necessary conditions of feasibility for a particular transaction and if there are any problems that could affect the success. The nature of this investigation is multidisciplinary in fact embraces the equity sphere, the financial and economic, allowing the customer to determine the conditions under negotiation. For the implementation of due diligence specialized human resources are necessary to preliminarily identify the functional areas of investigation objective, that collect data and information to conduct an analysis of reasonableness and consistency.

• **The new 2016 corporate welfare**

The term corporate welfare refers to the set of actions aimed at improving the company's results through a comprehensive range of tools aimed at improving the indoor climate, welfare organization and the individual worker. The corporate welfare comes from the need to integrate the top-level welfare, now in deep crisis and unable to meet the required quantitative and qualitative standards, with voluntary initiatives by institutions, organizations and businesses.

• **The International Asset Protection Trust**

With an APT the settlor tries to undress of its assets, while maintaining control and enjoyment of the goods at the same time. To this end it will set up a trust with some peculiarities, based on some recently developed models of legislation in the common law countries. The so-called Asset Protection Trust (APT) are found in some common law countries, such as the Cayman Islands, Bermudas, Gibraltar, Bahamas, Jersey, Guernsey, etc. The initial structure is that of a protective or spendthrift trusts, irrevocable and set up for a certain number of years.

• **The European Agricultural Fund for Rural Development (EAFRD)**

The EU provides funding for a wide range of projects and programs in various sectors:

- Urban and Regional Development
- employment and social inclusion

- agriculture and rural development
- maritime and fisheries policies
- Research and innovation
- humanitarian aid.

The funds are managed according to strict rules to ensure that their use is subject to strict control and that they are spent in a transparent and accountable manner.

• **Computer security**

Cyber safety tip usually five main objectives:

- Integrity, to ensure that the data are in fact those that are expected;
- Confidentiality, which is to ensure that only authorized persons have access to the exchanged resources;
- The availability, which allows to maintain the proper functioning of the information system;
- The non-repudiation, which guarantees that a transaction can not be denied;
- Authentication, which is to ensure that only authorized persons have access to resources.

• **Safety in the workplace**

For safety at work is the set of preventive measures to be taken to make healthy and safe workplaces, in order to avoid or reduce to a minimum the exposure of workers to the risks associated with the work, reducing or eliminating the did the risk of accidents / incidents and the risk of contracting an occupational disease. The Italian legislature has structured essentially three main axes on which moves the safety rules in the places and at the workplace:

- A. General measures of protection;
- B. Risk assessment;
- C. Health surveillance;
- D. RSPP and RLS.

• **Technological audit**

The technological audit services are dedicated to the diagnosis of the company's competitive situation, under the Market Profile, the product technology and process, strategy and organization. They are conducted using a technological audit methods, competitive and strategic audit, analysis of strengths and weaknesses (SWOT analysis), the innovative potential evaluation. Require repeated visits to the company's headquarters. The results are formulated action plans that can guide subsequent decisions for the company, also with reference to the demand for specialized skilled services.