

ABSTRACT

This study aimed to analyze the issue of income tax liability of individual company and professional activities with particular focus to subjects whose tax liability is not so obvious relating to the derivation and expansion of economic and civil notions tax compared to the corresponding definitions of the Civil Code and with regard to reflections, purely for tax purposes, the determination of the assumption of tax and the tax regime applicable.

The issue of tax liability has taken over the years the role of the general problem of the most debated and complex. Disquisitions on the typical classical figures of the law have been joined those for legal claims arising figures for which are repeated often in a more complex, the critical issues that had already affected the law.

To understand what it represents today its income tax liability as well as in relation to 'income tax and also to the nascent IRI IRES (income tax business), it is necessary to analyze the ratio of tax and the persons who act in it. Surely the bond taxation presents many opportunities for the reconstruction of the tax liability whose analysis concerns the identification of the requirements for the recognition of an abstract suitability to the ownership of the tax, both the active side of the relationship from the passive.

With the prediction of IRI, beyond the problems and doubts related to it, individual company, partnerships and corporations would be subject to a single model of taxation being realized in this way, as well as a significant simplification of the entire system, an equation of the taxation of business income that would make the system more neutral with respect to the choices of the legal and organizational forms through which to conduct business activities, also contributing to the implementation of the principle of equality enshrined in Article 2 of the Constitution.