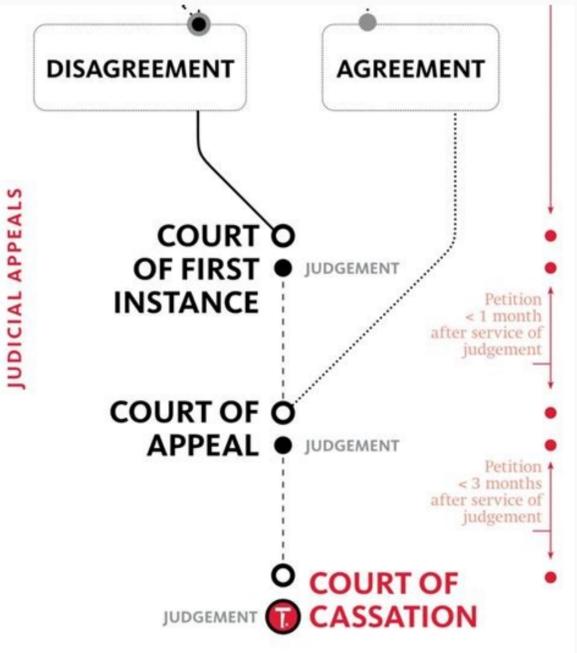
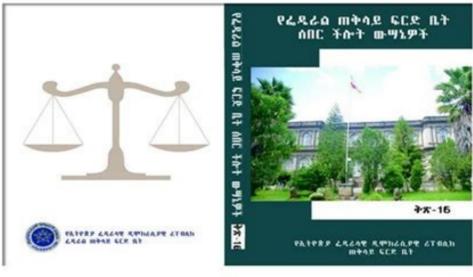


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END OF BELGIAN JUDICIAL PHASE

1.1 Introduction

- Casson (2003) argues that this failure is partly due to the disagreement among scholars on how to integrate the two main approaches for defining term: the functional approach and the indicative approach.
- While the functional approach simply describes what an entrepreneur does, the indicative approach describes the entrepreneur's characteristics or attributes.
- Entrepreneurs can be different persons, wearing different hats.

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Homepolitical economyLegislationCase LawLegal FormsResources Volume 20 Full PDF PackageDownload Full PDF PackageThis PaperA short summary of this paper34 Full PDFs related to this paperDownloadPDF Pack Cassation Decision Volume. 24, File No. 181958 This post summarizes a previous decision of the Amhara National Regional State, North Showa zone high court, the regional State Supreme Court, and its Cassation bench decisions rendered on December 20, 2012 E.C. regarding an appeal from the Supreme Court. Case Mr. Gebeyaw Eshetu vs North Showa region revenue prosecutor, Amhara National Regional State Cassation Bench Volume 24, File No. 181958. Genesis The case was first initiated in the Amhara region, at the North Showa zone high court. In this case, the respondent has prepared three criminal charges against the then applicant in the following manner, in the first case, the respondent charged the applicant for failure to pay 485,322,49 Birr tax on time during the 2005 tax year. Second, he is charged with providing forged and fraudulent receipts for revenue collection authority in violation of Article 50(3) (b) of value-added tax proclamation number 285/94 in the 2005 tax year. Third, he is also charged for his failure to pay 4517.19 Birr for tax authority which was collected from various revenues in July 2005. After the hearing of evidence, the high court found the applicant guilty and sentenced him to eight years and five months imprisonment and a fine of 100,000 Birr. Appeal to the Federal Supreme Court Then, the appellant, who was dissatisfied with the decision of the high court filed an appeal with the regional Supreme Court, but his application was rejected. Following this, in July 30, 2011, the appellant's lawyer again appealed to the regional Cassation Bench, by stating that the applicant's conviction is a misrepresentation and fundamental error of law that should be corrected. Review at the Cassation Bench The cassation inquiry court examined as to the involvement of the applicant on the alleged irregularities on the date and number of the 11 receipts. The court tried to consider and prove the validity of convicting the applicant in all three cases. To this end, the court also ordered the respondent to file a counterclaim. On September 30, 2011, the respondent wrote his counterclaim by describing that the lower court decision against the applicant on the conviction of all three charges did not have any fundamental error of law and the applicant's claim should be dismissed. The court framed the following main points in its judgement; first, the applicant should not be found guilty by the mere fact that the above mentioned receipts are false. Second, laws that are cited by the prosecutor do not clearly specify, prove and maintaining the order of the receipts are really the obligations of the buyer. On the other hand, the prosecutor was not able to prove that the applicant was involved in criminal activity knowing the receipts were fraudulent. The court also does not find it appropriate the conviction procedures in the first and second charges. So, as far as the receipt is verified by forensic examination, the lower court should better acquit the applicant as per article 149 (2) of the criminal procedure code. Finally, the Cassation Bench found that the high and Supreme Court's decisions are against the basic criminal evidence assessment principles and hereby rendered the following decisions.The regional supreme court which examined the applicant's subsequent appeal was overturned in accordance with art 195(2) (b) (1) of the court of appeal number 20465, dated July 18,2011. For the above reasons, the applicant was acquitted of all charges brought against him by the respondent. Then based on this decision, the cassation court ordered Debrebrihan prison commission, to release the applicant today, if he is not wanted for another crime.

06/07/2022 - Mi-mai, le géant des télécoms avait relevé une première offre de conciliation, proposant cette fois un volume d'affaires supplémentaires de 45 millions d'euros pour les 18 prochains mois ... La Cour de cassation est la juridiction la plus élevée de l'ordre judiciaire français.Elle est, dans ce dernier, le pendant du Conseil d'État dans l'ordre administratif.C'est une juridiction permanente, qui siège au palais de justice de Paris, au 5, quai de l'Horloge.. Cette Cour peut prononcer la cassation et l'annulation des décisions de justice qui ont été rendues au prix d'une ... Le décret n° 2022-1031 du 20 juillet 2022 fixe les référentiels et les principes guidant l'élaboration du cahier des charges de ... Cass. soc., 2 mars 2022, no 20-16683, FS-B Dans cette affaire, la Cour de cassation rappelle que l'employeur est tenu à une obligation de ... L'importance du volume des textes législatifs et ... 09/08/2022 - In its decision, the Court of Cassation explicitly referred for the first time to the IBA Guidelines on Conflicts of Interest in International Arbitration ... 26 Sch 12/20, ... Higher Regional Court of Düsseldorf, 26 Sch 12/20, ... Volume No. XX, Issue No. 8 (May 2022) August 9, ... 09/08/2022 - In its decision, the Court of Cassation explicitly referred for the first time to the IBA Guidelines on Conflicts of Interest in International Arbitration ... 26 Sch 12/20, Higher Regional Court of Düsseldorf, 26 Sch 12/20, ... Volume No. XX, Issue No. 8 (May 2022) August 9, ... 20/07/2022 - Numéro 0594 - 20.07.2022. Lire la lettre. ... Abonnés Private equity post-confinement : un marché boosté tant en volume qu'en valeur ... Abonnés Licenciement pour motif économique : l'appréciation par la Cour de cassation du critère de baisse du chiffre d'affaires An advance healthcare directive, also known as living will, personal directive, advance directive, medical directive or advance decision, is a legal document in which a person specifies what actions should be taken for their health if they are no longer able to make decisions for themselves because of illness or incapacity. In the U.S. it has a legal status in itself, whereas in ... An advance healthcare directive, also known as living will, personal directive, advance directive, medical directive or advance decision, is a legal document in which a person specifies what actions should be taken for their health if they are no longer able to make decisions for themselves because of illness or incapacity.In the U.S. it has a legal status in itself, whereas in ... 25/07/2022 - L es livraisons de gaz vont baisser. Le géant gazier russe Gazprom a annoncé, lundi, qu'il réduirait dès mercredi drastiquement, à 33 millions de mètres cubes quotidiens, les livraisons de gaz russe à l'Europe via le gazoduc Nord Stream, arguant ...

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