



Le régime du Tax Shelter: Aspects de droit civil, fiscal, comptable et financier (Création Information Communication) (French Edition)

Patrick Faille

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Le régime du Tax Shelter, tel qu'il a été introduit en droit belge en 2002, a été profondément réformé suite à l'adoption de la loi du 12 mai 2014.

Cette réforme induit un véritable chamboulement de la réglementation applicable en matière de Tax Shelter.

Le législateur a en effet entendu mettre fin à un certain nombre de dérives, qui étaient de nature à compromettre la pérennité du système.

L'ouvrage analyse ainsi le nouveau régime du Tax Shelter, à la fois dans une perspective historique, mais également dans une approche civiliste, fiscale, comptable et financière.

Il est susceptible d'intéresser aussi bien les comptables, les fiscalistes, les juristes et les professionnels de l'audio-visuel.

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