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La fiscalité des entreprises, sous l'influence du droit interne et du droit européen, est en constante évolution. Ce Précis en tient compte et intègre les évolutions législatives et jurisprudentielles les plus récentes. Dans le même temps qu'elle se développe, la fiscalité des entreprises tend à se complexifier. Il ne suffit donc pas d'exposer chacune des solutions. Encore faut-il ...

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