



# **Résidence fiscale et fiscalité belge des non-résidents (Bibliothèque fiscale de la Solvay Brussels School of Economics and Management) (French Edition)**

*Astrid Pieron*

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La résidence fiscale, participe depuis toujours à la gestion fiscale internationale : transfert de résidence vers des cieux plus cléments, utilisation de la double résidence ou de structures hybrides...

Cet ouvrage s'attache dans un premier temps à mettre en lumière, autour du concept de résidence, les enjeux et les grandes tendances de la fiscalité internationale dans le contexte d'austérité.

Grâce à l'analyse des travaux actuels de l'OCDE et de la Commission européenne en matière de fiscalité directe (conventions internationales, prix de transfert, rapport sur l'érosion fiscale...), il permet de comprendre les tensions liées au difficile équilibre entre la recherche de revenus par les États et le souhait de sécurité juridique des contribuables.

À travers l'étude de la jurisprudence de la Cour de justice de l'Union européenne dans le cadre de la protection des libertés fondamentales européennes, il permet en outre d'identifier les axes d'évolution de la fiscalité directe.

Dans un second temps, l'ouvrage analyse le mode d'imposition actuel des revenus recueillis en Belgique par des personnes physiques ou des sociétés non-résidentes, ainsi que les perspectives d'évolution liées au contexte international.

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