

News

DARIC ET MESMIN CITÉS PAR 'WANSQUARE' SUR LE TAUX D'IMPOSITION MINIMUM

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Christine Daric et Olivier Mesmin, associés fiscalistes au bureau de BCLP Paris, [décryptent la proposition de Janet Yellen pour Wansquare](#).

Pour mettre fin au dumping fiscal, Janet Yellen, la nouvelle secrétaire au Trésor américain, souhaite instaurer un taux d'imposition minimum de 21% pour les sociétés : quelle mise en oeuvre possible ? quelle position l'Europe va-t-elle adopter ? La disposition est intéressante mais reste techniquement compliquée.

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Christine Daric

Paris

christine.daric@bclplaw.com

[+33 \(0\) 1 44 17 77 68](tel:+33144177768)



Olivier Mesmin

Paris

olivier.mesmin@bclplaw.com

[+33 \(0\) 1 44 17 77 69](tel:+33144177769)

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