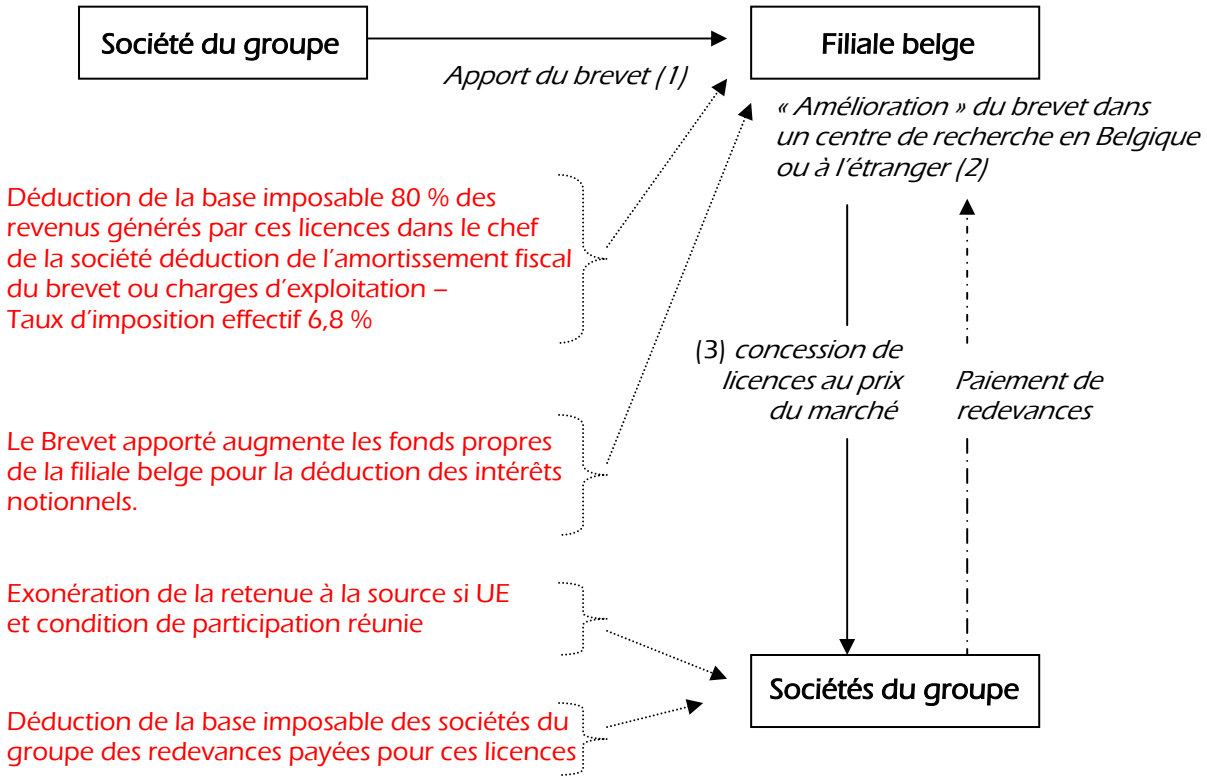SCHEMA / Exemple d'optimalisation fiscale intra-groupe simple mais particulièrement avantageuse :