

Julien Dupré

# Le PEA et le PEA-PME

Le guide des bonnes pratiques  
juridiques et fiscales

3<sup>e</sup> édition



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# Pea Pea Pme Pratiques Juridiques Fiscales

J Rink

## **Pea Pea Pme Pratiques Juridiques Fiscales:**

**Le PEA et le PEA-PME - 3e édition** Julien Dupré, 2024-08-05 La législation fiscale est très favorable à la détention d'actifs financiers sous réserve de choisir les enveloppes de gestion les plus adaptées au Plan d'Epargne en Actions PEA et sa déclinaison destinée au financement des petites entreprises. Le PEA PME répond parfaitement à cette exigence conditionnée à maintenir les règles légales. Riche en iconographies et en références textuelles, ce livre contient de nombreux conseils et aborde du point de vue théorique et pratique plusieurs grands thèmes : aspects internationaux, investissement en titres non cotés, impacts civils et juridiques de ces enveloppes, abus de droit, nantissemement, règles fiscales. Grâce à cet ouvrage, les étudiants et les professionnels du droit du chiffre et de la finance, banquiers, juristes, avocats, ingénieurs patrimoniaux, notaires, experts-comptables seront capables d'accompagner au mieux leurs clients détenteurs de PEA et de PEA PME. Ouvrage de référence depuis de nombreuses années, cette 3<sup>e</sup> édition a été profondément réécrite et aborde l'ensemble des règles juridiques et fiscales applicables au PEA et PEA PME de façon pédagogique, traversant de nombreux exemples, tableaux et dessins explicatifs. Ce jour, il s'agit du seul livre traitant de ce sujet. Un ouvrage indispensable.

PROPOS DE L'AUTEUR : Julien DUPRÉ est diplômé d'un Master I de gestion de patrimoine et du Master 223 Droit du patrimoine professionnel de l'Université Paris Dauphine. Juriste fiscaliste, il est directeur du département d'ingénierie patrimoniale d'un family office de premier plan ainsi que chargé d'enseignements à l'Université Paris Dauphine et auteur ou coauteur de plusieurs ouvrages dans le domaine patrimonial.

**Gestion de patrimoine 2024 / 2025** Frédéric Gonand, Amélie de Bryas, 2024-03-20 Comment conseiller au mieux son client pour sa retraite ou sa succession ? Comment optimiser son patrimoine ? Comment tirer profit des nouveaux produits ? Comment donner du sens à ses investissements Accessible et à jour des dernières évolutions réglementaires, ce livre dresse un panorama complet de la gestion de patrimoine. Horizon de placement souvent long, actifs relativement peu liquides, fiscalité complexe, questions juridiques très variées... Le client le exigeante. Cette édition est enrichie d'un chapitre inédit sur les cryptoactifs. La conjoncture inflationniste et ses implications sur les taux d'intérêt sont prises en compte et le chapitre sur les biens immobiliers a été entièrement revu. Cet ouvrage permet de tablir une stratégie patrimoniale personnalisée et connaissance approfondie du client : situation familiale, statut professionnel, date de terminaison des objectifs, selon l'horizon temporel : achats immobiliers, actifs financiers, retraite, cession d'entreprise, héritage, préconisations d'investissement et d'optimisation personnalisée, ingénierie patrimoniale, assurance vie, protection de la famille, fiscalité nationale et internationale, évolutions réglementaires, private equity, produits d'investissement, patrimoine artistique, philanthropie, investissement responsable, loi Climat et Résilience, nouveau statut de l'entrepreneur individuel... Le livre associe l'expérience de praticiens aguerris à l'expertise des meilleurs enseignants de la discipline. Riche en concepts, exemples et illustrations, il constitue un support de qualité pour les professionnels et les étudiants en gestion de patrimoine, banquiers, notaires, agents d'assurance et d'assurance vie, avocats, family officers, experts-comptables, étudiants en gestion de patrimoine, gestion de fortune, droit.

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