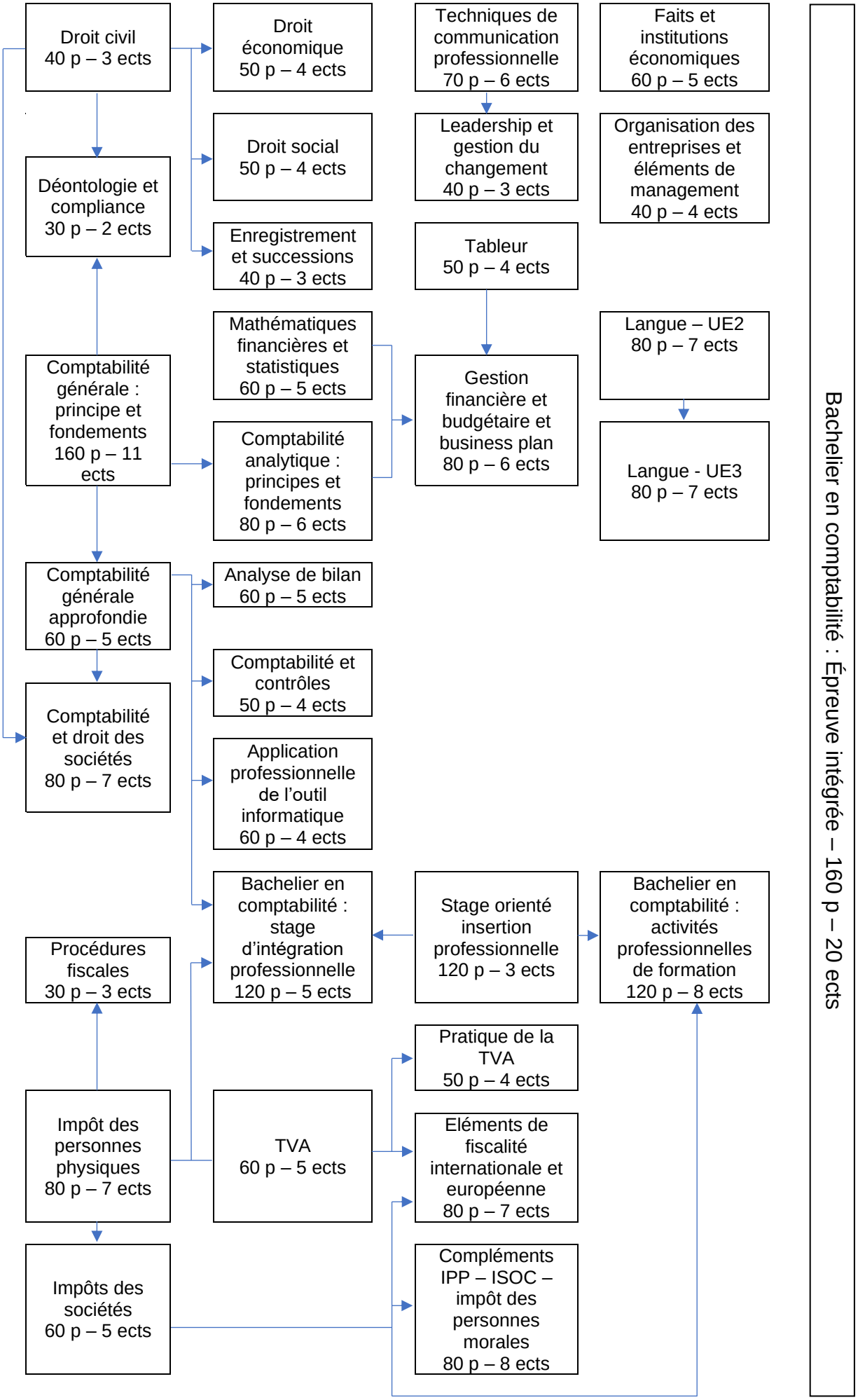Modalité de capitalisation – Option fiscalité