



JPA INTERNATIONAL
Audit, Accounting, Tax, Consultancy
A Worldwide Network of Independent Firms



JPA International TAX Newsletter Issue No.17

Dear Friends,

First of all, We would like to wish you a happy, healthy and prosperous New Year!

Best wishes for 2025 !

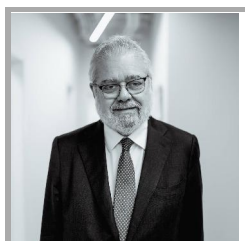
We are delighted to send you our last Tax Club newsletter.
We hope you enjoy it !

The Tax Club team



The Tax Ruling in European Tax Lax

And latest developments in Spain



Joan Francesc Pont
Lawyer, Professor of Financial and Tax Law -
Martinez Comin - Spain

Professor Pont interest into the question of *tax ruling*, is that it has gone from being a half-obscure institution used by a few multinationals in the Netherlands and Luxembourg and a few other places, to being practically the cause of the 'piece of cheese' that is missing because of tax fraud. And he would simply like to restore things to their more natural state.

[Read more](#)

Tax Investigation / Audit Study Tax Regimes in the United Kingdom



Viraj Mehta
Bourner Bullock - United Kingdom

HM Revenue and Customs (HMRC) approach investigations on the basis of processing the tax return first and checking it later, within statutory time limits. They also have a vast database to build the profile of a business or individual and if there are inconsistencies or anomalies in the information they have, they could directly raise an investigation. They can also randomly check the information a business or individual has provided to validate its accuracy.

[Read more](#)



How Italian governments hope to attract wealthy people, global talents and investments

for resident high net worth individual



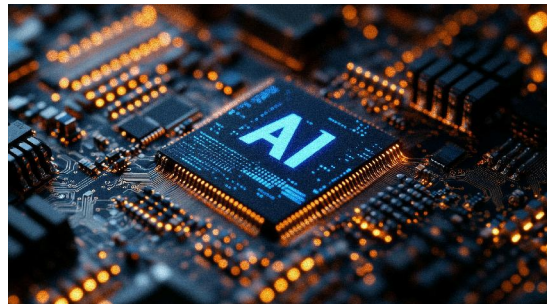
Daniele Sala
JPA Studio Sala - Italia

Starting from 2015, to support the economic, scientific, and cultural development of the Italian country, country governments have introduced specific tax regimes designed to attract foreign workers, as well as bureaucratic simplifications in VISA issuance to lure non-EU investors.

To attract high net worth individuals (HNWI), a specific tax regime was introduced by the so-called 2017 Budget Law (Law No. 232 of December 11, 2016), that allows individuals who transfer their tax residence to Italy to opt for a substitute tax on income produced abroad. The requirements include (1) transferring tax residence from a foreign country to Italy, and (2) not having been a tax resident in Italy for at least 9 of the 10 previous tax periods..

[Read more](#)

The Role of Artificial Intelligence or New Tools in Tax Audit



OECD guidelines and cooperation between countries



Maria Varthaliti
JPA Audit Greece - Greece

With the term Tax Administration, we refer to the digital transformation of the Tax Administration, according to which the tax procedures become more seamless, fully automated, without the intervention of a human factor, with the use of digital systems, which will be interconnected and be supported the continuous, secure, and real-time transmission of useful information from taxpayers (individuals and businesses) to the Tax Administration.

[Read more](#)



Tax game :

Tax Burdens and Tax Incentives on Cars



Hans Ronneberger
Rentrop & Partner - Germany

We have investigated which tax components the individual countries use to promote or burden the sale of cars. Environmental and climate protection are offset by the great economic importance of the car market for the economy. In many countries, the transition from combustion engines to electric vehicles is being used as an opportunity to impose a higher tax burden on the purchase of a new combustion engine, while promoting the purchase of an electric vehicle through premiums and tax concessions.

[Read more](#)



TECH

JPA iTraveler

A must for all Business Travelers

JPA iTraveler is a unique travel guide designed to overcome these difficult situations. This free application was created in order to help business travelers to optimize their business trips as well as their international projects with practical and high quality information, updated each month. The features include essential information covering JPA International locations and will make your business trip a lot more comfortable and enjoyable.

[Read More](#)

JPA INTERNATIONAL

7 Rue Galilée, 75116, PARIS - FRANCE