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### **JPA International TAX Newsletter Issue No.16**

Dear Friends,

We are delighted to be sending you our last Tax Club newsletter.

We hope you enjoy it !

The Tax Club team



## **Progressive corporate profit tax**



## **The example of Croatia**



**External speaker, Jasna Bogovac**

**Associated professor - Faculty of Law - Zagreb**

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The Croatian example of profit tax cannot be considered a good example: although harmonized with the EU acquis, the application of full progression and deviation in

the application of the EU windfall tax seriously violates the principle of equity and opens the door to tax avoidance.

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## The Latest Trends in Corporation Tax



**Viraj Mehta**

**Bourner Bullock - United Kingdom**

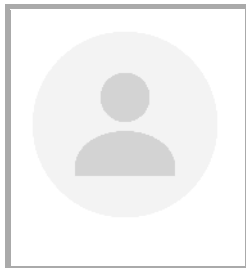
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Over the past decade there has been a movement to form a global international tax policy following the adoption of the 15 Action Plans of the OECD Base Erosion of Profits Shifting (BEPS) framework. Many of Action Plans, designed to tackle perceived abusive tax practices, have largely been incorporated into domestic tax legislation by member participants. In 2021, members of the OECD/G20 Inclusive Framework on BEPS (IF) reached agreement for a two-pillar solution to address the tax challenges arising by the global digital economy.

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## The problem of Authentic Languages and Official Translations of the Multilateral Convention and Double Tax Treaties



**Mariusz Jablonski**

**KPFK Dr Piotr Rojek sp. z.o.o - Poland**

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The use of multiple authentic languages in international treaties, particularly in the context of double tax treaties and the Multilateral Convention (MLI), presents significant challenges and implications for treaty interpretation and application. Historically, treaties were concluded in a single language, usually Latin or French, which limited translation costs and minimized the risk of discrepancies. However, the shift towards multilingual treaties has introduced new complexities.

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### Tax audit and tax proceeding in France

Vademecum for French tax audit and proceeding from the tax audit notice and pre-litigation phase with the tax authorities to the tax litigation process before administrative courts







**Klaus Fiebich**

**FIEBICH & PARTNERINNEN - Austria**

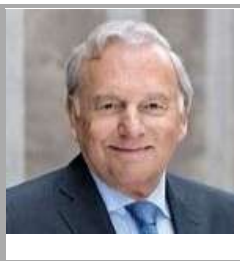
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Every country has its different rules regarding inheritance and income tax. With sources of income and assets combined with residences and habitual stays in – all together - 5 different countries complexity quickly multiplies. This case study makes this visible, based on a real case, where the involved countries had been Germany, Spain, the United-Kingdom, Austria and Switzerland.“

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**Tax game :**

**Grants and Tax Benefits on Energy  
Efficient Improvements for  
Residences**



**Hans Ronneberger**

**Rentrop & Partner - Germany**

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Our 15th Tax Game focused on the question of whether countries have statutory subsidy programmes for climate protection in primary residences or any other property rented out for residential use.

19 partner countries took part in the survey and most of these countries have various programmes to reduce energy consumption for heating or cooling and to generate or store electricity through photovoltaic systems in different forms.

The subsidies are mostly in the form of direct subsidies for installation costs, but in some countries it is also possible to deduct a certain proportion of the costs from income tax.

The extension of subsidies to privately used properties is attributed to the worldwide increasing number of public support measures to improve climate protection and sustainability.

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*TECH*

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