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JPA International TAX Newsletter Issue No.20

Dear Friends,

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

The Tax Club team



Beckham Law : Spain's New Impatriate Regime



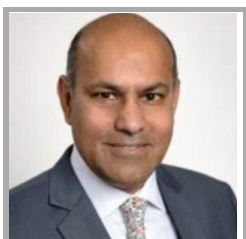
Alex Martinez Comin

Martinez Comin - Spain

Spain's Beckham Law — the special tax regime for impatriate workers — was significantly updated in 2023 through the Start-ups Act. These reforms broadened its scope to include digital nomads, entrepreneurs and family members, while cutting red tape and reducing the prior residency exclusion period from 10 to 5 years, making Spain a more competitive destination for international talent.

[Read more](#)

Review of International corporate tax update



Viraj Mehta

Bourner Bullock - United Kingdom

This briefing reviews the latest international corporate tax developments: the BEPS framework and its 15 Actions, the EU/UK implementation of Pillar Two global minimum tax (15%), the impact of the US “One Big Beautiful Bill” on Pillar Two and Digital Services Taxes, and the new DAC 9 directive simplifying top-up tax filings for multinational groups.

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OSS and VAT Group / VAT News



Klaus Fiebich
Fiebich & PartnerInnen - Austria

The interaction between the VAT group regime and the EU OSS system was examined through a **practical case** involving B2C digital and print sales from Germany to Austria. It was explained why certain services cannot be declared via OSS when a permanent establishment exists in another Member State.

[Read more](#)

European Regulations : DAC 8



Hervé Puteaux
JPA International - France

In response to the surge in crypto-asset transactions and rising tax evasion risks, the European Union has adopted two complementary instruments: DAC8, a tax transparency directive requiring crypto-asset service providers (CASPs) to report their EU users' transactions from 2026 onwards, and MiCA, a regulation harmonizing their authorization and supervision. Together, they form one of the most advanced crypto regulatory frameworks in the world.

[Read more](#)



Tax Substance: concept, expectations and practical implications from a French perspective



Germain Raillat - External Speaker
PEREN Avocat - Law Firm - France

The notion of tax substance is frequently invoked in international tax discussions, yet its practical meaning often remains uncertain. Drawing on French tax law and case law, this presentation explores how French tax authorities actually assess substance in cross-border structures, holding companies and intra-group flows, and explains the analytical tests typically applied in practice.

[Read more](#)

Tax Game: Salary Calculation



Hans Ronneberger
Rentrop & Partner - Germany

Tax Game No. 18 dealt with the deduction of social security contributions from salaries and the resulting impact on income tax. The question asked about the net pay for the employer and the net salary for the employee. The basis was the salary of a senior executive who receives a gross monthly income of €10,000.

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TECH

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