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JPA International TAX Newsletter Issue No.21

Dear Friends,

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

The Tax Club team

Recent Spanish case law on permanent establishment (both Corporate and VAT)

Alex Martinez Comin
Martinez Comin - Spain

Spanish courts have significantly refined the concept of permanent establishment (PE) in recent years, and the criteria differ sharply between corporate income tax and VAT. This article reviews the Supreme Court's substantialist doctrine on subsidiaries and commission agents, the CJEU's increasingly restrictive VAT case law, and the emerging risk posed by cross-border remote working, together with practical takeaways for multinational groups operating in Spain.

Read more

International tax considerations for acquiring a property in the UK

Maria Udroiu and Catherine Wan
Bourner Bullock - United Kingdom

Acquiring residential or commercial property in England and Northern Ireland exposes individuals and companies to a wide range of taxes, from Stamp Duty Land Tax and income or corporation tax to inheritance tax and the new High Value Council Tax Surcharge. This article summarises the key UK taxes, current rates and upcoming changes that buyers, owners and investors need to plan for.

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Corporate Restructuring & Family Governance Case Study

Daniele Sala
JPA Studio Sala - Italy

This article presents a case study on the restructuring of a multi-generational family business operating across several countries. Beyond the corporate reorganisation itself, the real challenge lay in designing a family governance framework capable of aligning three generations of shareholders and supporting a smooth transition of ownership and control.

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Taxation issues of firms with market power to improve market

efficiency in a high inflation era

Giorgi Rusiashvili
JPA International

This presentation explores how tax policy could be used to curb inflation by targeting firms with significant market power. Drawing on classical and modern economic theory, and on concentration metrics such as the HHI and the Lerner Index, it proposes a taxation framework linked to market concentration and product life-cycle position.

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Tax Game: Tax and incidental acquisition costs of a property through a company

Viraj Mehta
Bourner Bullock - United Kingdom

Stage 19 of the JPA World Tax Game compares the tax and incidental costs of acquiring, holding and eventually selling a residential investment property through a limited company across fifteen jurisdictions, from real estate transfer taxes and professional fees to corporate income tax on rental profits and property sale tax.

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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.

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