



# TaxNewsFlash

United States

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## United States and Croatia sign protocol to 2022 income tax treaty

The United States and Croatia today signed a [protocol](#) amending the income tax treaty between the United States and Croatia, which was signed on December 7, 2022.

According to the U.S. Treasury Department [release](#), the protocol incorporates key amendments to the 2022 tax treaty, all of which are intended to bring the 2022 tax treaty into conformity with aspects of current U.S. law and to reflect discussions with the U.S. Senate on the rules regarding relief from double taxation to be included in new tax treaties.

These amendments include:

- Adoption of a treaty-based definition of the term “active conduct of a trade or business” for the purpose of Article 22 (limitation on benefits) of the 2022 tax treaty
- Revised rules in Article 23 (relief from double taxation) regarding the obligations of the United States to provide relief from double taxation
- An amendment to Article 24 (non-discrimination) to coordinate with certain rules that were enacted into law in the One Big Beautiful Bill Act (OBBBA)

The protocol will be transmitted as a package with the 2022 tax treaty to the U.S. Senate for that body’s advice and consent to ratification.

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