



Opinion statement

Dear Sir/Madam,

CFE Tax Advisers Europe has issued an [Opinion Statement](#) concerning possible solutions to inheritance and gift double taxation issues within the EU. CFE Tax Advisers Europe welcomed the work of the European Commission in their report completed in 2016, in which an expert group assembled by the Commission examined methods of improving issues facing EU citizens in relation to cross border inheritance tax obstacles.

CFE Tax Advisers Europe also welcomed the European Commission initiative launched in 2021 to address administrative issues experienced cross-border by EU citizens. Although much has been achieved in the past, EU citizens continue to face excessively complex administrative procedures, other barriers, or divergent interpretation of tax treaties. As a result, citizens and companies often are prevented from fully exploring the possibilities of the Single Market and the four freedoms guaranteed within the EU treaties.

In recent years, there has been a raft of measures which seek to reduce tax evasion throughout the EU, the aims of which CFE has fully supported. However, CFE equally welcomes that more attention is now being brought to cases of double taxation throughout the EU, and hope EU Member States can arrive at unanimous solutions to these problems.

CFE believes cross border inheritance tax issues have only become more complex in recent years, and is taking this opportunity to highlight these issues experienced in practice by its members. CFE believes in addition that similar issues should be dealt with as far as gift taxes are concerned as the situation is generally similar or even worse as there are only relatively few tax treaties covering gift taxes.

We invite you to read the [Opinion Statement](#) and would welcome any feedback or queries concerning the position paper.

Kind regards,

The Office Team at CFE Tax Advisers Europe