

**Question for written answer E-002551/2025
to the Commission**
Rule 144
Arash Saeidi (The Left)

Subject: The dynamics of wealth transfer and taxation of inheritances in the European Union

In 2022 and 2024, the Joint Research Centre published two studies on inheritance tax and wealth transfer (JRC128480 and JRC138223). They estimate that the annual volume of inheritances in Austria will double by 2050 to reach EUR 41 billion, and that only about 0.2 % of heirs will receive more than EUR 1 million. In the five countries studied, taxation of wealth transfers remains very limited (less than 1 % of overall tax revenues), mainly due to tax exemptions for heirs who are direct relatives or for high-wealth transfers. In Austria, even a modest tax, with an exemption threshold of EUR 1 million, could generate up to EUR 1.8 billion per year, without affecting the overwhelmingly vast majority of wealth transfers.

European data shows that 50 % to 60 % of the wealth in the Union is inherited. Intergenerational accumulation of wealth exacerbates inequalities and undermines equal opportunity. The EU has no comprehensive, up-to-date assessment of the scale, dynamics and socio-economic consequences of inheritance at EU level.

1. Does the Commission intend to apply the inheritance taxation simulation model (INTAXMOD), based on data from the Household Finance and Consumption Survey, to all Member States?
2. Does the Commission intend to carry out a comprehensive study on the impact of wealth transfers on wealth inequality, intergenerational mobility and access to housing?

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