

INHERITANCE TAX AND INTERNATIONAL DOUBLE TAXATION

an incomplete legal framework in search of new identities

Cross-border successions

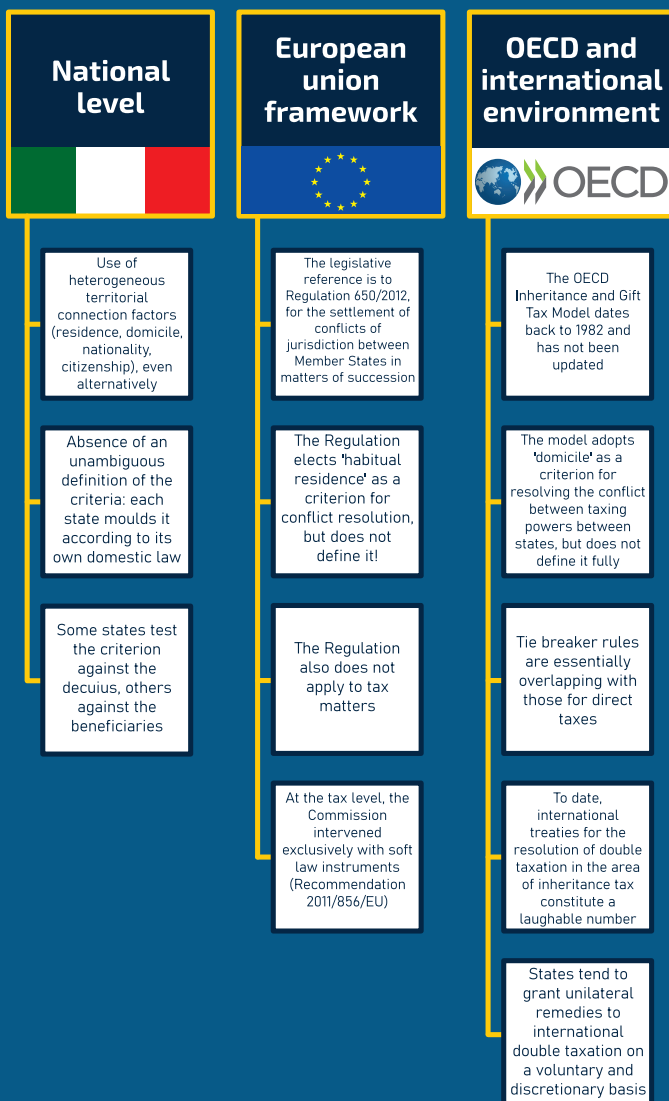
- Increasing personal mobility, globalisation of the labour market
- Increased foreign investment
- Inheritances with an international dimension are becoming increasingly valuable globally
- Ease of changing residence and domicile
- Lack of homogeneous territorial connection criteria

INTERNATIONAL DOUBLE TAXATION



THE STATE OF THE ARTS

WHAT PROSPECTS?



Harmonising inheritance and gift tax by means of a directive under Article 115 TFEU: would this strengthen the capital market?

Constructing a notion of 'habitual residence' by amending the existing regulation: overcoming qualified majority and heterointegration of the tax precept by reference to private law rules

Rethinking the appropriateness of an inheritance tax, considering its meagre revenue, in order to adapt to the new global dimension of personal mobility



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