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2 Delivered electronically to:
3 TAXUD-INHERITANCE-TAX-CITIZEN@ec.europa.eu
4
5 European Commission
6 Directorate-General for Taxation and Customs Union
7 Unit D2 – Direct Tax Policy and Cooperation
8 Rue de Spa 3
9 B-1049 Brussels
10 Belgium
11
12

13 **Opinion / Cross-border inheritance tax problems within the EU**

14
15 First of all, a lot of thanks to Directorate-General for Taxation and Customs Union ¹ for organising
16 this ² important consultation.
17

18 This opinion represents an opinion of an individual citizen, not any legal entity.
19

20 This opinion does not contain:

- 21 – any business secrets
 - 22 – any trade secrets
 - 23 – any confidential information.
- 24

25 This opinion is public.

26 Directorate-General for Taxation and Customs Union can add the PDF file of this opinion to a
27 relevant web page.
28
29

30 Annex 1 holds information about previous consultations.

31 Annex 2 holds information about disclaimers and copyright.
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33

34 Best Regards,
35
36

37 Jukka S. Rannila
38 citizen of Finland
39

40 signed electronically
41

1 http://ec.europa.eu/taxation_customs/index_en.htm, the link worked on 26 June 2014

2 http://ec.europa.eu/taxation_customs/common/consultations/tax/2014-04_inheritance_tax_en.htm, the link worked on 26 June 2014

42

43 Previous consultations organised by the European Commission

44

45 In Annex 1 is a list of previous consultation addressed mainly to different Directorate-Generals.

46

47 I do not know about the cooperation between different Directorate-Generals and between different
48 units inside specific Directorate-Generals. However, it can be concluded from the previous
49 consultation answers, that different consultations organised by the European Commission (Units /
50 Directorate-Generals) have highlighted different aspects inheritance – successions and wills in
51 specific.

52

53 Possibly previous consultations could be useful for evaluating some proposals.

54

**55 Appendix 1 / Documents related the green paper (COM (2005) 65 final) on succession and
56 wills**

57

58 In the Appendix 1 is the document list related to the Green paper (COM (2005) 65 final) on
59 succession and wills.

60

61 Like the links indicate, there has been serious legislative work about successions and wills.

62

63 After all work we have a recommendation of European Parliament:

64

65 [http://www.europarl.europa.eu/sides/getDoc.do?
66 type=TA&language=EN&reference=P6-TA-2006-496](http://www.europarl.europa.eu/sides/getDoc.do?type=TA&language=EN&reference=P6-TA-2006-496)

67

68 16 November 2006

69 Recommendation 12 (on the European network of registers of wills)

70

71 The European Parliament hopes that, eventually, a European network of national
72 registers of wills will be set up by linking up existing national registers, to simplify
73 the task of finding and ascertaining the content of a deceased person's will.

74

75 Appendix 2 / Answers / Previous questions to the Commission / Europe Direct

76

77 In Appendix 2 are the answers, which I have received from the European Commission and the
78 Europe Direct service.

79

80 Like the answers indicate, possible legislative proposal for register of wills is not yet issued to the
81 general public.

82

83 What legislation is in force?

84

85 From the PreLex search page

86 http://ec.europa.eu/prelex/rech_simple.cfm?CL=en

87 the search term “succession” will result two relevant COM documents:

88

89 COM (2009) 154 – 2009/0157/COD

90 Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE
91 COUNCIL on jurisdiction, applicable law, recognition and enforcement of decisions and
92 authentic instruments in matters of succession and the creation of a European Certificate of
93 Succession

94 http://ec.europa.eu/prelex/detail_dossier_real.cfm?CL=en&DosId=198684

95

96 COM (2005) 65 – GREEN PAPER : Succession and wills

97 http://ec.europa.eu/prelex/detail_dossier_real.cfm?CL=en&DosId=192591

98

99 It can be said, that creation of a European Certificate of Succession has passed all possible
100 legislative phases, and the regulation is in force.

101

102 **4 July 2012**

103 Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012
104 on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and
105 enforcement of authentic instruments in matters of succession and on the creation of a
106 European Certificate of Succession

107 <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32012R0650>

108

109 **The possible proposal for register of wills is not yet issued to the public**

110

111 At the moment I dont know anything about the possible proposal for register of wills.

112

113 Possibly Directorate-General for Justice has been preparing (internally) some new proposals related
114 family matters and successions, but that work is not yet published on the relevant ³ web page.

115

116 **Actual proposals / The possible proposal for register of wills?**

117

118 Based on the previous explanations, I make some proposals.

119

120 **Proposal 1: There should be serious considerations about the register of wills.**

121

122 **Proposal 2: The Commission could publish a green paper specifically addressing issues
123 related to register of wills.**

124

125 It can be noted, that there ⁴ is already The European Network of Registers of Wills Association,
126 which covers different aspects about register of wills. It can be also noted from the web page, that
127 some member states (EU) already have systems for registering wills.

3 http://ec.europa.eu/justice/civil/family-matters/index_en.htm, Family matters and successions, DG Justice, the link worked on 26 June 2014

4 <http://www.arert.eu/?lang=en>, EN: The European Network of Registers of Wills Association, the link worked on 26 June 2014

128

129

Proposal 3: The Commission could organise comparison of different registers of wills.

130

131 The actual (legislative, technical and administrative) reality with current systems for registering
132 wills vary from state to state.

133

134 From the web page of The European Network of Registers of Wills Association:

135

136 In 2010, the ENRWA benefited from co-funding from the European Commission within the
137 framework of the specific "Civil Justice" programme 2007-2013 to implement the
138 "Interconnecting the European Registers of wills" project.

139

140 <http://www.arert.eu/-L-interconnexion-des-registres-.html>

141

142 Like the web page indicates, the European Commission has been active in some respects.

143

144 It may be possible, that possible new national registers of wills could be based on the previous
145 results of those projects.

146

147 **Proposal 4: The Commission could create a (technical) reference system for register of
148 wills.**

149

150 It may be possible, that some member states without register of wills could create possible new
151 national register based on the (technical) reference system.

152

General note: Cross-border inheritance (tax) problems

153

154 It can be said, that there might be inheritance problems, if there is confusion about different versions
155 of a specific will. Therefore registering a will might help in some situations.

156

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160

Good luck !!!

161

162 This opinion is quite limited. Hopefully, there may be other constructive ideas presented in other
163 opinions. This remains to be seen.

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Appendix 1

The document chain related Green paper (COM (2005) 65 final) on succession and wills

General pages

General page of the Commission

http://ec.europa.eu/prelex/detail_dossier_real.cfm?CL=en&DosId=192591

General page of the European Parliament:

[http://www.europarl.europa.eu/oeil/popups/ficheprocedure.do?lang=en&reference=2005/2148\(INL\)](http://www.europarl.europa.eu/oeil/popups/ficheprocedure.do?lang=en&reference=2005/2148(INL))

Document list organised by date

1 March 2005

European Commission

COM/2005/65/FINAL

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2005:0065:FIN:EN:PDF>

and

[http://www.europarl.europa.eu/registre/docs_autres_institutions/commission_europeenne/com/2005/0065/COM_COM\(2005\)0065_EN.pdf](http://www.europarl.europa.eu/registre/docs_autres_institutions/commission_europeenne/com/2005/0065/COM_COM(2005)0065_EN.pdf)

1 March 2005

European Commission

SEC (2005) 270

Commission Service Working Paper - annex to the Green Book for Successions and Wills (COM/2005/65/F)

<http://ec.europa.eu/transparency/regdoc/rep/2/2005/FR/2-2005-270-FR-1-0.Pdf>

NOTE: in French

8 March 2005

Council of the European Union

ST 7027 2005 INIT

GREEN PAPER "Succession and wills"

http://register.consilium.europa.eu/content/out?lang=EN&typ=ENTRY&i=ADV&DOC_ID=ST%207027%202005%20INIT

24 May 2005

European Commission

OJ C/2005/125/ 9

COM documents other than legislative proposals adopted by the Commission

http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.C_.2005.125.01.0009.01.ENG

- 210 26 October 2005
211 European Economic and Social Committee
212 INT/267 - Succession and wills
213 OPINION of the European Economic and Social Committee on the Green Paper on
214 succession and wills
215 [http://eescopinions.eesc.europa.eu/eescopiniondocument.aspx?](http://eescopinions.eesc.europa.eu/eescopiniondocument.aspx?language=en&docnr=1242&year=2005)
216 [language=en&docnr=1242&year=2005](http://eescopinions.eesc.europa.eu/eescopiniondocument.aspx?language=en&docnr=1242&year=2005)
217
- 218 3 February 2006
219 European Economic and Social Committee
220 Opinion of the European Economic and Social Committee on the Green Paper on succession
221 and wills (COM(2005) 65 final)
222 (2006/C 28/01) - (COM(2005) 65 final)
223 PDF:
224 [http://eur-lex.europa.eu/legal-content/EN/TXT/?](http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.C_.2006.028.01.0001.01.ENG)
225 [uri=uriserv:OJ.C_.2006.028.01.0001.01.ENG](http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.C_.2006.028.01.0001.01.ENG)
226 HTML:
227 <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52005AE1242>
228
- 229 10 May 2006
230 European Parliament
231 PE367.975
232 Committee draft report
233 [http://www.europarl.europa.eu/sides/getDoc.do?](http://www.europarl.europa.eu/sides/getDoc.do?type=COMPARL&mode=XML&language=EN&reference=PE367.975)
234 [type=COMPARL&mode=XML&language=EN&reference=PE367.975](http://www.europarl.europa.eu/sides/getDoc.do?type=COMPARL&mode=XML&language=EN&reference=PE367.975)
235
- 236 30 June 2006
237 European Parliament
238 Amendments tabled in committee
239 PE376.336
240 [http://www.europarl.europa.eu/sides/getDoc.do?](http://www.europarl.europa.eu/sides/getDoc.do?type=COMPARL&mode=XML&language=EN&reference=PE376.336)
241 [type=COMPARL&mode=XML&language=EN&reference=PE376.336](http://www.europarl.europa.eu/sides/getDoc.do?type=COMPARL&mode=XML&language=EN&reference=PE376.336)
242
- 243 16 October 2006
244 European Parliament
245 Committee report tabled for plenary, single reading
246 A6-0359/2006
247 [http://www.europarl.europa.eu/sides/getDoc.do?](http://www.europarl.europa.eu/sides/getDoc.do?type=REPORT&mode=XML&reference=A6-2006-359&language=EN)
248 [type=REPORT&mode=XML&reference=A6-2006-359&language=EN](http://www.europarl.europa.eu/sides/getDoc.do?type=REPORT&mode=XML&reference=A6-2006-359&language=EN)
249
- 250 16 November 2006
251 European Parliament
252 Text adopted by Parliament, single reading
253 T6-0496/2006
254 <http://www.europarl.europa.eu/sides/getDoc.do?type=TA&language=EN&reference=P6->

255 [TA-2006-496](#)
256
257 11 January 2007
258 European Commission
259 Commission response to text adopted in plenary
260 SP(2007)0054
261 <http://www.europarl.europa.eu/oeil/spdoc.do?i=12730&j=0&l=en>
262
263 5 February 2007
264 European Commission
265 Commission response to text adopted in plenary
266 SP(2007)0079
267 <http://www.europarl.europa.eu/oeil/spdoc.do?i=12730&j=1&l=en>
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Appendix 2

Received answer based on the information request of register of wills

Commission: 3 August 2007: JLS-C1(2006)D/10732

Reference: JLS-C1(2006)D/10732

Dear Mr.Jukka Rannila,

Thank you for your e- mail. It's a pleasure for me to answer the questions you had asked.

- What is the real situation?

The Commission is working on successions matters and, for the time being, had held 5 meetings with the experts group created to study this subject. The last meeting was focused on the discussion about the register of the last wills (need, best type of register, content and so on).

- Will there be proposal by commission related to this issue?

Yes.

- And when the proposal will be presented?

According to our road map and the 2005 Action Plan of the Hague Programme , the Commission has planned to present a legislative proposal on this matter end 2008. For further information don't hesitate to contact us again.

Yours sincerely,
Unit Civil Justice

Commission: 22 October 2008: JLS-E2 D/2008/ 16606

reference: JLS-E2 D/2008/16606

Dear Mr Rannila,

Thank you for your interest in our work on a future instrument on successions and wills. The Commission intends to submit a legislative proposal during the second term of 2009.

With kind regards,
Unit Civil Justice E2

Commission: 25 November 2008: JLS-E2/ D (2008) 19115

315
316 reference: JLS-E2/ D (2008) 19115

317
318 Dear Mr. Rannila,

319
320 Thank you for your email of November 17th in which you enquire about the Commission's
321 plans in the area of private international law of successions in general and the plans for
322 implementation of a registry for last wills and testaments in particular. I am afraid that we
323 are presently unable to provide you with an information package on this matter because it is
324 not yet clear what shape a future registry system might take. We are currently working on an
325 impact assessment report which will allow us to assess the benefits and consequences of
326 such a European-wide registry of last wills and testaments. This report, which will be
327 finished in January, will help determine the need for and the shape of any legislative action
328 relating to a European-wide testaments registry. I would therefore kindly ask you to wait
329 until the end of January for more information on this issue.

330
331 Kind regards,
332 E2 Civil Justice Unit

333
334 **Europe Direct: 20 May 2012: [Case_ID: 0483733 / 9895365] registration of wills**

335
336 Dear Mr Rannila,

337
338 Thank you for your message.

339
340 The Proposal for a Regulation on jurisdiction, applicable law, recognition and enforcement
341 of decisions and authentic instruments in matters of succession and the creation of a
342 European Certificate of Succession
343 <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2009:0154:FIN:EN:PDF>
344 COM (2009) 154
345 *) has reached the following legislative stage.

346
347 Provisional agreement between Parliament and Council on final. You can follow the
348 different stages and consult related documents on the Legislative Observatory page of the
349 European Parliament:
350 [http://www.europarl.europa.eu/oeil/popups/ficheprocedure.do?](http://www.europarl.europa.eu/oeil/popups/ficheprocedure.do?lang=en&reference=2009/0157%28COD%29)
351 [lang=en&reference=2009/0157%28COD%29](http://www.europarl.europa.eu/oeil/popups/ficheprocedure.do?lang=en&reference=2009/0157%28COD%29)

352
353 The European Commission launched an in-depth reflection and debate with all relevant
354 stakeholders on a future Community initiative and presented a Green Paper on Succession
355 and wills
356
357 <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:52005DC0065:en:NOT>
358 COM(2005)65 final
359 *) on March 1, 2005.

360

361

You will find the relevant contributions on the website of the responsible European Commission department (Directorate-General –DG-for Justice):

362

http://ec.europa.eu/justice/newsroom/civil/opinion/050301_en.htm

363

364

365

You will find a summary of the Green Paper on the following page:

366

http://europa.eu/legislation_summaries/justice_freedom_security/judicial_cooperation_in_civil_matters/116017_en.htm

367

368

369

Should you require further specification, please do not hesitate to contact us back.

370

371

We hope that this information will be of use to you and we remain at your disposal for any other request.

372

373

374

Follow this path to access information on the decision-making process

375

<http://ec.europa.eu/prelex/apcnet.cfm?CL=en>

376

377

Standard search ; enter the series, year and number; press "Search".

378

379

To know more about the process in the Parliament, click on "OEIL" (left margin).

380

381

We would like to invite you to consult the following websites:

382

European Commission on Justice:

383

<http://ec.europa.eu/justice>

384

385

Vice-President of the European Commission and Commissioner for Justice, Fundamental

386

Rights and Citizenship

387

http://ec.europa.eu/commission_2010-2014/redoing

388

389

With kind regards,

390

391

EUROPE DIRECT Contact Centre

392

393

Your rights, your future!

394

Take part in the online consultation at: <http://ec.europa.eu/your-rights-your-future>

395

<http://europa.eu/> - your shortcut to the EU!

396

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Disclaimer
Please note that the information provided by EUROPE DIRECT is not legally binding.

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ANNEX 1

My opinions to the previous and relevant consultations – there consultations were mostly organised by the Commission of the European Union. General page to all consultations – both in English and in Finnish: <http://www.jukkarannila.fi/lausunnot.html>

EN: Opinion 1: Review of the rules on access to documents

http://www.jukkarannila.fi/lausunnot.html#nro_1

EN: Opinion 2: Schools for the 21st Century

http://www.jukkarannila.fi/lausunnot.html#nro_2

EN: Opinion 3: The future of pharmaceuticals for Human use in Europe- making Europe a Hub for Safe and Innovative medicines

http://www.jukkarannila.fi/lausunnot.html#nro_3

EN: Opinion 5: Consumer Scoreboard, Questionnaire for stakeholders

http://www.jukkarannila.fi/lausunnot.html#nro_5

EN: Opinion 6: Consultation on a Code of Conduct for Interest Representatives

http://www.jukkarannila.fi/lausunnot.html#nro_6

EN: Opinion 8: European Interoperability Framework, version 2, draft

http://www.jukkarannila.fi/lausunnot.html#nro_8

EN: Opinion 9: CAMSS: Common Assessment Method for Standards and Specifications, CAMSS proposal for comments

http://www.jukkarannila.fi/lausunnot.html#nro_9

EN: Opinion 15: Collective Redress

http://www.jukkarannila.fi/lausunnot.html#nro_15

EN: Opinion 17: Opinion to Antitrust Case No. COMP/C-3/39.530

http://www.jukkarannila.fi/lausunnot.html#nro_17

EN: Opinion 18: Opinion Related to the Public Undertaking by Microsoft

http://www.jukkarannila.fi/lausunnot.html#nro_18

EN: Opinion 19: Official Acknowledgement by the Commission

http://www.jukkarannila.fi/lausunnot.html#nro_19

- 445 EN: Opinion 20: SECOND Opinion Related to the Public Undertaking by Microsoft
446 http://www.jukkarannila.fi/lausunnot.html#nro_20
447
- 448 EN: Opinion 21: Opinion about the European Interoperability Strategy proposal
449 http://www.jukkarannila.fi/lausunnot.html#nro_21
450
- 451 EN: Opinion 23: Public consultation on the review of the European Standardisation System
452 http://www.jukkarannila.fi/lausunnot.html#nro_23
453
- 454 EN: Opinion 27: Public Consultation on the Modernisation of EU Public Procurement Policy
455 http://www.jukkarannila.fi/lausunnot.html#nro_27
456
- 457 EN: Opinion 28: Consultation on the Europe 2020 Project Bond Initiative
458 http://www.jukkarannila.fi/lausunnot.html#nro_28
459
- 460 EN: Opinion 30: Internet Filtering
461 http://www.jukkarannila.fi/lausunnot.html#nro_30
462 NOTE: Organised by the European Committee for Standardization (CEN) ⁵
463
- 464 EN: Opinion 32: COMP/C-3/39.692/IBM – Maintenance services
465 http://www.jukkarannila.fi/lausunnot.html#nro_32
466
- 467 EN: Opinion 34: REMIT Registration Format
468 http://www.jukkarannila.fi/lausunnot.html#nro_34
469 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER) ⁶
470
- 471 EN: Opinion 35: Exploiting the employment potential of the personal and household services
472 http://www.jukkarannila.fi/lausunnot.html#nro_35
473
- 474 EN: Opinion 37: CASE COMP/39.654 - Reuters instrument codes
475 http://www.jukkarannila.fi/lausunnot.html#nro_37
476
- 477 EN: Opinion 39: Registry options to facilitate linking of emissions trading systems
478 http://www.jukkarannila.fi/lausunnot.html#nro_39
479
- 480 EN: Opinion 40: Media Freedom and Pluralism / audiovisual regulatory bodies
481 http://www.jukkarannila.fi/lausunnot.html#nro_40
482
- 483 EN: Opinion 41: AT.39398: observations on the proposed commitments
484 http://www.jukkarannila.fi/lausunnot.html#nro_41
485
- 486 EN: Opinion 42: Opening up Education
487 http://www.jukkarannila.fi/lausunnot.html#nro_42

5 <http://www.cen.eu/> (Accessed 2 July 2012)

6 <http://www.acer.europa.eu/> (Accessed 2 July 2012)

- 488
489 EN: Opinion 43: Publication of extracts of the European register of market participants
490 http://www.jukkarannila.fi/lausunnot.html#nro_43
491 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
492
493 EN: Opinion 44: Evaluation policy guidelines
494 http://www.jukkarannila.fi/lausunnot.html#nro_44
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496 EN: Opinion 45: About ICT standardisation
497 http://www.jukkarannila.fi/lausunnot.html#nro_45
498
499 EN: Opinion 46: Review of the EU copyright rules
500 http://www.jukkarannila.fi/lausunnot.html#nro_46
501
502 EN: Opinion 51: European Area of Skills and Qualifications
503 http://www.jukkarannila.fi/lausunnot.html#nro_51
504
505 EN: Opinion 52: Trusted Cloud Europe Survey
506 http://www.jukkarannila.fi/lausunnot.html#nro_52
507
508 EN: Opinion 53: Trade Reporting User Manual (TRUM) (Draft)
509 http://www.jukkarannila.fi/lausunnot.html#nro_53
510 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
511
512 EN: Opinion 55: European Energy Regulation
513 http://www.jukkarannila.fi/lausunnot.html#nro_55
514 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
515
516 EN: Opinion 59: Green paper on mobile Health
517 http://www.jukkarannila.fi/lausunnot.html#nro_59
518
519
520 My opinions to the previous and relevant consultations – there consultations were mostly organised
521 by the Commission of the European Union. General page to all consultations – both in English and
522 in Finnish: <http://www.jukkarannila.fi/lausunnot.html>
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526 [Continues on the next page]
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528

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ANNEX 2

530 DISCLAIMERS

531

532 Legal disclaimer:

533 All opinions in this opinion paper are personal opinions and they do not represent opinions of any legal entity I am
534 member either by law or voluntarily. This opinion paper is only intended to trigger thinking and it is not legal advice.

535 This opinion paper does not apply to any past, current or future legal entity. This opinion paper will not cover any of the
536 future changes in this fast-developing area. Any actions made based on this opinion is solely responsibility of respective
537 actor making those actions.

538

539 Political disclaimer:

540 These opinions do not represent opinions of any political party. These opinions are not advices to certain policy and
541 they are only intended to trigger thinking. Any law proposal based on these opinions are sole responsibility of that legal
542 entity making law proposals.

543

544 These opinions are not meant to be extreme-right, moderate-right, extreme-centre ⁷, moderate-centre, extreme-left or
545 moderate-left. They are only opinions of an individual whose overall thinking might or might not contain elements of
546 different sources. These opinions do not reflect past, current or future political situation in the Finnish, European or
547 worldwide politics.

548

549 These opinions are not meant to rally for a candidacy in any public election in any level.

550

551 Content of web pages:

552 This text may or may not refer to web pages. The content of those web pages is not responsibility of author of this
553 document. They are referenced on the date of this document. If referenced web pages are not found after the date when
554 this document is dated, that situation is not responsibility of the author. All changes done in the web pages this
555 document refers are sole responsibility of those organisations and individuals maintaining those web pages. All illegal
556 content found on the referred web pages is not on the responsibility of the author of this document, and producing that
557 kind content is not endorsed by the author of this document.

558

559 Use of broken English

560 This text is in English, but from a person, whose is not a native English-speaking person. Therefore the text may or may
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7 Based on the Finnish three-party system there is a phenomenon called extreme-centre in Finland. The 2011 parliamentary elections in Finland challenge the three-party system, since three "old" parties were not traditionally as the three largest parties. The is now a "new" party as the third largest party. We all must remain being interested about this new development in Finland.