Successions with assets in several EU States: applicable law, the European Certificate of Succession and Italian taxes

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IN SHORT

When a deceased person leaves assets in more than one European Union State, civil law and taxes follow different rules. For civil law, EU Regulation 650/2012 applies to the whole succession the law of the State of the deceased's last habitual residence, unless the deceased chose the law of a State of nationality; heirs can prove their status in all the States bound by the Regulation with the European Certificate of Succession, which in Italy is issued by a notary. The Regulation does not cover taxes: each State applies its own. Italy taxes all assets, wherever located, if the deceased was resident, and only assets located in Italy if not; for tax paid abroad on foreign assets it grants a limited credit. Within the European Union, Italy has inheritance tax treaties only with France, Denmark, Greece and Sweden.

Two separate levels: the law of succession and taxes

A succession with assets in several States raises two separate questions:

- **which civil law** determines who the heirs are, their shares and the rights of the surviving spouse and forced heirs: in the States bound by it, this is answered by EU

Regulation 650/2012, which applies to the successions of persons who died on or after 17 August 2015 (Article 83(1));

- **which taxes** are due, and in which States: the Regulation "shall not apply to revenue, customs or administrative matters" (Article 1(1)), so each State applies its own inheritance tax under its own connecting factors.

The Italian Revenue Agency (Agenzia delle Entrate) pointed this out in ruling No. 206 of 9 July 2020: the law of the State of residence of the deceased governs the civil-law aspects of the succession, while for tax purposes the Regulation does not concern tax matters. The same succession may therefore be governed by a single civil law and be taxed in more than one State.

Applicable law: habitual residence and choice of the law of nationality (Articles 21-23)

The general rule is Article 21(1) of the Regulation: the law applicable to the succession as a whole is the law of the State in which the deceased had his or her habitual residence at the time of death. By way of exception, where the deceased was "manifestly more closely connected" with another State, the law of that State applies (Article 21(2)).

A person may, however, **choose** the law of the State whose nationality he or she possesses at the time of making the choice or at the time of death; a person with several nationalities may choose the law of any of them (Article 22(1)). The choice must be made expressly in a declaration in the form of a disposition of property upon death, normally the will, or be demonstrated by the terms of such a disposition (Article 22(2)).

The designated law, even if it is the law of a third State (Article 20), governs the succession as a whole (Article 23): among other things the beneficiaries and their shares, the rights of the surviving spouse, acceptance and waiver, and the restoration and reduction of gifts. As a rule, a single law therefore applies to assets located in several States.

The courts of the Member State of the deceased's habitual residence have jurisdiction over the succession as a whole (Article 4). Where the deceased was not habitually resident in a Member State, the courts of the Member State in which the assets are located have subsidiary jurisdiction under the conditions of Article 10.

What falls outside the Regulation: taxes, trusts, companies, gifts. Denmark and Ireland

In addition to tax matters, Article 1(2) excludes from the Regulation, among other things:

- property passing otherwise than by succession, such as **gifts**, joint ownership with a right of survivorship, **pension plans** and **insurance contracts** (point (g)), subject to the rules on the restoration and reduction of gifts;
- questions governed by **company law** and the law of legal persons, including clauses in articles of association on what happens to shares on the death of a member (point (h)), and the dissolution, extinction and merger of companies (point (i));
- the setting-up, administration and dissolution of **trusts** (point (j));
- the nature of rights in rem (point (k)) and the recording of rights in registers, with its requirements and effects (point (l));
- matrimonial property regimes (point (d)).

For shareholdings, insurance policies and trusts, the law of succession is therefore not enough: the articles of association, the contract or the trust deed and the law that governs them must also be examined. On trusts, see the dedicated guide; on controlling shareholdings, the guide on holding companies in succession planning.

Denmark and Ireland are not bound by the Regulation (recitals 82 and 83, under Protocols No 21 and No 22 to the Treaties). For the purposes of the Regulation they are in practice treated as third States: the European Certificate of Succession does not have the effects of Article 69 there, and their law may still be designated as the law of a third State (Article 20). Ireland has not opted in to the Regulation so far, as the European e-Justice Portal notes; a later opt-in remains possible under Protocol No 21.

The European Certificate of Succession: what it proves and who issues it in Italy

The European Certificate of Succession is issued for use in another Member State and its use is **not mandatory** (Article 62): it does not replace the internal documents used in each legal system. It may be requested by heirs, legatees with direct rights in the succession and executors or administrators of the estate (Article 63), to prove their status as heir or legatee, their shares, the attribution of specific assets and the powers to execute the will or administer the estate.

The Certificate is issued in the Member State whose courts have jurisdiction under the Regulation (Article 64). In Italy it is issued by a **notary**, at the request of one of the persons listed in Article 63, in accordance with Articles 62 to 73 of the Regulation (Article 32(1) of Law No 161 of 30 October 2014). The notary's decisions may be challenged before the court sitting as a panel in the place where the notary is based (Article 32(2)). In the areas where the land register (libro fondiario) system applies, the certificate of inheritance under Royal Decree 499/1929 remains in place (Article 32(3)).

The main effects are set out in Article 69:

- the Certificate produces its effects in all Member States without any special procedure being required, and it is presumed to demonstrate accurately the elements it establishes (Article 69(1) and (2));
- any person who makes payments or passes on property to the person named in the Certificate, and any person who acquires property from that person, is protected unless he or she knows that the Certificate is inaccurate or is unaware of this due to gross negligence (Article 69(3) and (4));
- the Certificate is a **valid document for recording** succession property in the relevant register of a Member State, without prejudice to the nature of rights in rem and to the recording requirements under the law of the register (Article 69(5)).

The original remains with the issuing authority; **certified copies** are valid for **six months**, unless extended, after which an extension or a new copy must be requested (Article 70). Articles 71 to 73 govern rectification, modification, withdrawal and suspension.

The Certificate has no effect on tax obligations. In Italy, banks and other debtors of the deceased may not pay sums or hand over assets to the heirs without proof that the inheritance tax return has been filed, or that it was not due (Article 48(3) and (4) of Legislative Decree 346/1990; from 1 January 2027, Article 130 of Legislative Decree

123/2025): the European Certificate of Succession does not replace the Italian inheritance tax return.

The Court of Justice judgment in C-873/24: immovable property located in another Member State

In its judgment of 22 October 2026, Case C-873/24 (ECLI:EU:C:2026:887, currently available as a provisional text), on a reference for a preliminary ruling from the German Bundesgerichtshof, the Court of Justice (Fourth Chamber) examined the case of heirs who applied in Germany for a Certificate mentioning an immovable property located in the Czech Republic, in order to record their right in the Czech land register. The Court held that:

- the issuing authority must include in the Certificate (Article 68(l) of the Regulation) the information needed to **identify an immovable property** of the estate located in another Member State, where the applicants request the Certificate in order to record the right of ownership in the land register of that State and the law of that State requires such information for the entry to be made on the basis of the Certificate alone;
- this obligation applies even where the law of succession provides for **universal succession**;
- it also applies even where the State of the register allows the Certificate to be **supplemented** by another document.

In practice, applicants who need the Certificate to record immovable property in another Member State have an interest in checking in advance which details that register requires and in including them in the application. For immovable property located in Italy, the prudent approach is to ask for the Certificate to include the cadastral details as well, subject to the formal and content requirements of the transcription note.

Italian inheritance tax: Legislative Decree 346/1990 until 2026 and the Consolidated Act from 2027

Until 31 December 2026 inheritance tax is governed by **Legislative Decree No 346 of 31 October 1990** (consolidated act on inheritance and gift tax, "TUS"), as amended by

Legislative Decree No 139 of 18 September 2024, whose amendments apply to successions opened from 1 January 2025 (Article 9(3)).

Legislative Decree No 123 of 1 August 2025 (Consolidated Act on registration tax and other indirect taxes) has been in force since 13 August 2025, but its provisions **apply from 1 January 2027** (Article 205, as amended by Article 4(5) of Decree-Law No 200 of 31 December 2025, converted by Law No 26 of 27 February 2026). From the same date most of the TUS provisions are repealed (Article 204). Inheritance and gift tax rules are in Part III of the Consolidated Act (Articles 87 to 138) and, on the points covered in this guide, restate the current rules without substantive changes:

| Topic | Legislative Decree 346/1990 (until 31/12/2026) | Legislative Decree 123/2025 (from 1/1/2027) | |---|---|---| | Territorial scope of the tax | Article 2 | Article 88 | | Competent office | Article 6 | Article 92 | | Rates and allowances | Article 7 | Article 93 | | Credit for foreign taxes | Article 26 | Article 111 | | Tax return | Article 28 | Article 113 | | Attachments to the return | Article 30 | Article 115 | | Filing deadline | Article 31 | Article 116 | | Self-assessment | Article 33 | Article 118 | | Payment | Article 37 | Article 120 | | Payment in instalments | Article 38 | Article 121 | | Ban on payments to heirs without a return | Article 48 | Article 130 |

The Consolidated Act contains no specific transitional rule for successions opened by 31 December 2026 but declared or paid from 2027. On the points covered in this guide the rules are the same. In the absence of administrative practice, the prudent reading is that, for returns, payments and reviews carried out from 1 January 2027, references to repealed provisions are read as references to the corresponding articles of the Consolidated Act (Article 204(2) of Legislative Decree 123/2025). Below, provisions are cited with the TUS numbering.

Resident and non-resident deceased: which assets Italy taxes (Article 2 TUS)

The connecting factor is the **residence of the deceased** on the date the succession opens:

- **deceased resident in Italy**: the tax is due on all assets and rights transferred, even if located abroad (Article 2(1)). Immovable property, accounts, securities and shareholdings in other States are therefore part of the Italian tax base;

- **non-resident deceased**: the tax is due only on assets and rights located in Italy (Article 2(2)).

Article 2(3) deems located in Italy in any event, among other things, assets and rights recorded in Italian public registers (in particular **immovable property** in Italy), **shares and quotas** in companies and entities with their registered office, place of administration or main business purpose in Italy, bonds and securities issued by the Italian State or by such companies, receivables from resident debtors and receivables secured on assets located in Italy. For trusts, the rule depends on the settlor's residence when the assets were segregated (Article 2(2-bis)). For persons who had opted for the new-residents regime, the tax covers only assets located in Italy; the Consolidated Act restates this exception in Article 88(6) (see the guide on the new-residents regime).

The TUS does not define the residence of the deceased and has no tax period. According to the prevailing scholarly view, reference is made to civil-law residence, that is, the habitual abode (Article 43(2) of the Civil Code); no recent administrative practice or case law settling the point has been identified. Where residence has recently been moved, and for persons who divide their time between several States, residence at the date of death is therefore something to document. For the rules on moving abroad, see the guide on moving tax residence abroad.

The credit for taxes paid abroad (Article 26 TUS)

The Italian tax is reduced by the taxes paid to a foreign State in connection with the same succession and in relation to assets located in that State, up to the portion of Italian inheritance tax proportional to the value of those assets, subject to international treaties or agreements (Article 26(1)(b); from 2027 Article 111 of Legislative Decree 123/2025, with the same wording). Three limits follow:

- the credit covers only tax paid **in the State where the asset is located**: it is not available for tax that a foreign State charges on assets located in Italy or in a third State;
- the credit may not exceed the **portion of Italian tax** proportional to the value of those assets: if the foreign tax is higher, the difference remains a cost for the heirs;
- in practice the credit concerns the successions of **resident deceased persons**, because for non-residents Italy taxes only Italian assets.

Proof of foreign taxes must be attached to the inheritance tax return (Article 30(1)(i)). The timing and procedure for assessing the foreign tax depend on the State where the assets are located.

Treaties with EU States: only France, Denmark, Greece and Sweden

Within the European Union, Italy has inheritance tax treaties with only four States:

- **France**: Rome Convention of 20 December 1990, ratified by Law No 708 of 14 December 1994, which also covers gifts;
- **Denmark**: Copenhagen Convention of 10 March 1966, ratified by Law No 649 of 18 March 1968;
- **Greece**: Athens Convention of 13 February 1964, ratified by Law No 524 of 18 March 1968;
- **Sweden**: Stockholm Convention of 20 December 1956, ratified by Law No 280 of 13 March 1958.

With the other EU States, for example Germany, Spain, Austria and Belgium, there is no inheritance tax treaty: for a deceased resident in Italy, double taxation is relieved only by the unilateral credit of Article 26 TUS, within the limits described above.

In ruling No 206/2020 the Revenue Agency examined the case of a deceased resident in France who owned immovable property in Italy: the succession is governed by French civil law, but the property is taxed in Italy under Article 5 of the Convention, according to which immovable property forming part of the succession of a person domiciled in one State and situated in the other State may be taxed in that other State. The procedural indications in the ruling have been superseded by Legislative Decree 139/2024. According to the prevailing scholarly view, the older treaties with Denmark, Greece and Sweden allocate immovable property exclusively to the State where it is located, while the treaty with France provides for concurrent taxation with relief in the State of domicile; the text of each treaty must in any event be read against the specific case.

Outside the European Union, in ruling No 16 of 22 January 2026, concerning a deceased resident in Switzerland who had left a Swiss municipality her entire holding in an Italian

limited liability company (S.r.l.) with its registered office in Italy, the Revenue Agency took it as established that the quotas are assets located in Italy and therefore taxable (Article 2(2) and (3)(b) TUS). It also refused the exemption for public bodies under Article 3(4) TUS: for bodies of States outside the European Union and the European Economic Area the exemption requires reciprocity, which has not been formalised with Switzerland.

Rates and allowances after Legislative Decree 139/2024 (Article 7 TUS)

Rates apply to the net value of the assets received by each beneficiary (Article 7(1), confirmed by Circular No 3/E of 16 April 2025, paragraph 4):

| Beneficiary | Allowance per beneficiary | Rate | |---|---|---| | Spouse and lineal relatives | EUR 1,000,000 | 4% on the excess | | Brothers and sisters | EUR 100,000 | 6% on the excess | | Other relatives up to the fourth degree, lineal relatives by marriage and collateral relatives by marriage up to the third degree | none | 6% | | Other persons | none | 8% |

For persons with a severe disability (Article 3(3) of Law 104/1992) the allowance is EUR 1,500,000 (Article 7(2)). From 2027 the provision is Article 93 of Legislative Decree 123/2025.

If the deceased was not resident, the tax base and the allowances are calculated only on assets located in Italy: in ruling No 206/2020, issued when rates and allowances were set by Article 2(48) and (49) of Decree-Law 262/2006 (now in Article 7 TUS), the Revenue Agency stated that, for determining the tax and applying the allowances, only transfers of assets and rights located in Italy are relevant.

Tax return, self-assessment and deadlines, including foreign assets

- **Competent office**: the office of the deceased's last residence; if the deceased was resident abroad, the office for the area of the last residence in Italy or, if unknown, the Revenue Agency office in Rome (Article 6(1); Circular No 3/E/2025, paragraph 1).
- **Tax return**: it is filed electronically; non-residents may send it by registered mail or equivalent means, in which case it is deemed filed on the date of dispatch (Article

28(1)). Those obliged to file include persons called to inherit, legatees, executors and the trustee of a testamentary trust (Article 28(2)). No return is required if the estate passes to the spouse and lineal relatives, the assets do not exceed EUR 100,000 and include no immovable property or rights in rem over immovable property (Article 28(7)).

- **Deadline**: twelve months from the date the succession opens (Article 31(1)).
- **Foreign assets**: for a resident deceased, the return also includes assets located abroad, with the documents proving the foreign taxes to be credited (Articles 2(1) and 30(1)(i)).
- **Self-assessment and payment**: since 2025 the tax is self-assessed by the persons liable on the basis of the return (Article 33(1)) and paid within **ninety days of the filing deadline** (Article 37(1)). Circular No 3/E/2025 (paragraph 2) gives the example of a succession opened on 22 October 2025, with the return filed on 15 April 2026 and payment due by 20 January 2027.
- **Instalments**: at least 20% may be paid by the deadline and the balance in eight quarterly instalments, or up to twelve for amounts above EUR 20,000; no instalments are allowed for amounts below EUR 1,000 (Article 38, as explained in Circular No 3/E/2025).
- **Review by the office**: any assessment notice must be served within two years of filing the return (Article 33(3)).

Italian immovable property of a non-resident deceased: 2% mortgage tax and 1% cadastral tax

Immovable property located in Italy is always deemed located in the State (Article 2(3)(a) TUS): it is therefore subject to inheritance tax even if the deceased was resident abroad. For every succession that includes immovable property or rights in rem over immovable property, transcription and cadastral transfer are required (Article 5 of Legislative Decree No 347 of 31 October 1990), with:

- **mortgage tax (imposta ipotecaria) at 2%** (Tariff annexed to Legislative Decree 347/1990, Article 1, at the rate raised by Article 3(133) of Law 549/1995);
- **cadastral tax (imposta catastale) at 1%** (Article 10(1) of Legislative Decree 347/1990).

Proportional taxes may not be lower than the fixed amount (Article 18 of Legislative Decree 347/1990), which is **EUR 200** for each tax (Article 26(2) of Decree-Law 104/2013; from 2027 Article 84 of Legislative Decree 123/2025). Neither Legislative Decree 347/1990 nor the TUS distinguishes between resident and non-resident deceased persons. Mortgage and cadastral taxes are self-assessed with the inheritance tax return and paid within the deadline of Article 31 (Article 33(1) TUS).

After the succession: RW form, IVIE and IVAFE for resident heirs

Heirs resident in Italy who receive immovable property or financial assets abroad must report them in the **RW section** of their income tax return (Article 4 of Decree-Law No 167 of 28 June 1990) and pay, where due:

- **IVIE**, at 1.06% of the value of immovable property located abroad, not due up to EUR 200 (Article 19(15) of Decree-Law No 201 of 6 December 2011);
- **IVAFE**, at 0.2% of the value of financial products, with a fixed amount of EUR 34.20 for current and savings accounts (Article 19(20)), and at 0.4% for financial products held in States or territories with a preferential tax regime (Article 19(20-bis)).

Both taxes are due in proportion to the share held and the period of ownership. For immovable property received by succession, the instructions to the RW section of the 2026 individual income tax return (Redditi Persone fisiche 2026) indicate as value the amount declared in the inheritance tax return or in other documents with a similar purpose under foreign law; failing that, the purchase or construction cost borne by the deceased. According to the same instructions, for immovable property in EU or EEA States the cadastral value is generally used or, failing that, the cost or market value.

For the year of death there is no express Revenue Agency guidance. A prudent approach is to treat the heirs as holding the assets from the date the succession opens, because acceptance takes effect retroactively from that date (Article 459 of the Civil Code), and to attribute the period up to death to the deceased's return, filed by the heirs. This is an interpretation to be checked against the specific case.

What to do in practice: planning and managing a succession with assets in several EU States

1. **Check habitual residence** and nationalities: they determine the civil law of the succession (Articles 21-22 of the Regulation) and, under their own criteria, the States that may tax it.
2. **Consider a choice of law** in the will, made expressly, if the law of nationality better serves the succession objectives; the choice has no effect on taxes.
3. **Map assets State by State**: immovable property, accounts, securities, shareholdings, insurance policies and trusts, identifying those outside the Regulation (Article 1(2)) and those that Italy deems located in its territory in any event (Article 2(3) TUS).
4. **Estimate the overall burden**: Italian tax with rates and allowances, taxes of the States where the assets are located, the Article 26 TUS credit and, for France, Denmark, Greece and Sweden, the applicable treaty.
5. **Prepare the European Certificate of Succession** where effects are needed in other Member States, identifying immovable property with the details required by the destination registers (CJEU C-873/24) and bearing in mind the six-month validity of certified copies.
6. **Meet the Italian deadlines**: return within twelve months, self-assessment and payment within ninety days of the deadline, and collection of proof of foreign taxes to be attached.
7. **Organise the follow-up obligations**: RW reporting, IVIE and IVAFE for resident heirs on foreign assets received.

Key risks in successions with assets in several EU States

- **Double taxation.** With most EU States there is no inheritance tax treaty: the Article 26 TUS credit covers only tax paid in the State where the asset is located and only up to the corresponding portion of Italian tax.

- **Residence of the deceased.** Habitual residence for the Regulation and residence for Italian inheritance tax are assessed under different criteria and may not coincide; the TUS does not define residence.
- **Scope of the Regulation.** Gifts, insurance policies, shareholdings governed by clauses in articles of association and trusts follow their own rules; Denmark and Ireland are not bound. Planning built only on the law of succession may leave these assets uncovered.
- **Incomplete certificate.** A Certificate that does not identify immovable property as required by the destination register may not allow recording; certified copies expire after six months.
- **Italian tax return.** The European Certificate of Succession does not replace the inheritance tax return: without it, banks and debtors of the deceased may not pay or hand over assets to the heirs (Article 48 TUS).
- **Penalties.** Failure to file is subject to a penalty of 120% of the tax due (45% if the return is filed no more than thirty days late) and an inaccurate return to 80% (Articles 50 and 51 TUS; from 1 January 2027 Articles 47 and 48 of Legislative Decree 173/2024); errors in self-assessment or payment follow the general rules.
- **Move to the Consolidated Act.** From 1 January 2027 article numbers change (Legislative Decree 123/2025): documents, instructions and forms must be re-read with the new references.

Legal sources

- Regulation (EU) No 650/2012 of 4 July 2012 (successions and European Certificate of Succession) – EUR-Lex
- European e-Justice Portal, "Succession" – European Commission
- Court of Justice of the EU, judgment of 22 October 2026, Case C-873/24, ECLI:EU:C:2026:887 (provisional text) – EUR-Lex
- Article 32 of Law No 161 of 30 October 2014 (European Certificate of Succession issued by a notary) – Normattiva
- Legislative Decree No 346 of 31 October 1990 (TUS) – Normattiva
- Article 2 TUS – Normattiva

- Article 6 TUS – Normattiva
- Article 7 TUS – Normattiva
- Article 26 TUS – Normattiva
- Article 28 TUS – Normattiva
- Article 31 TUS – Normattiva
- Article 33 TUS – Normattiva
- Article 37 TUS – Normattiva
- Article 48 TUS – Normattiva
- Article 50 TUS – Normattiva
- Legislative Decree No 139 of 18 September 2024 – Normattiva
- Legislative Decree No 123 of 1 August 2025 (Consolidated Act on registration tax and other indirect taxes) – Normattiva
- Article 88 of Legislative Decree No 123/2025 – Normattiva
- Article 111 of Legislative Decree No 123/2025 – Normattiva
- Article 84 of Legislative Decree No 123/2025 – Normattiva
- Article 204 of Legislative Decree No 123 of 1 August 2025 – Normattiva
- Article 205 of Legislative Decree No 123/2025 – Normattiva
- Article 47 of Legislative Decree No 173 of 5 November 2024 (penalties from 2027) – Normattiva
- Article 4 of Decree-Law No 200 of 31 December 2025 – Gazzetta Ufficiale
- Legislative Decree No 347 of 31 October 1990 (mortgage and cadastral taxes) – Normattiva
- Article 26 of Decree-Law No 104 of 12 September 2013 (EUR 200 fixed amount) – Normattiva
- Law No 708 of 14 December 1994 (Italy-France inheritance and gift tax treaty) – Normattiva
- Law No 649 of 18 March 1968 (Italy-Denmark inheritance tax treaty) – Normattiva
- Law No 524 of 18 March 1968 (Italy-Greece inheritance tax treaty) – Normattiva
- Law No 280 of 13 March 1958 (Italy-Sweden inheritance tax treaty) – Normattiva

- Ruling No 206 of 9 July 2020 – Agenzia delle Entrate
- Ruling No 16 of 22 January 2026 – Agenzia delle Entrate
- Circular No 3/E of 16 April 2025 – Agenzia delle Entrate
- Article 4 of Decree-Law No 167 of 28 June 1990 (RW form) – Normattiva
- Article 19 of Decree-Law No 201 of 6 December 2011 (IVIE and IVAFE) – Normattiva
- Instructions to the 2026 individual income tax return, RW section – Agenzia delle Entrate

Frequently asked questions

Which law governs the succession of a person with assets in several EU States?

As a rule, the law of the State in which the deceased had his or her habitual residence at the time of death, for all assets wherever located (Article 21 of EU Regulation 650/2012). The deceased may, however, have expressly chosen in the will the law of a State of nationality (Article 22).

Does EU Regulation 650/2012 also determine where inheritance taxes are paid?

No. The Regulation does not apply to tax matters (Article 1(1)): each State applies its own tax. Italy taxes all the assets of a resident deceased, wherever located, and only the Italian assets of a non-resident deceased (Article 2 of Legislative Decree 346/1990).

Who issues the European Certificate of Succession in Italy and what is it for?

In Italy it is issued by a notary (Article 32 of Law 161/2014). In all the Member States bound by the Regulation, the Certificate proves the status of heir or legatee and the powers of executors and administrators, protects those who pay or buy in good faith and is a valid document for recording assets in registers. Its use is not mandatory and it does not replace the Italian inheritance tax return.

Must the European Certificate of Succession identify immovable property located in another State?

Yes, where it is requested in order to record ownership in that State's land register and that State's law requires the identification details of the property for the entry to be made on the basis of the Certificate alone: the Court of Justice so held in its judgment of 22 October 2026, Case C-873/24, also in the case of universal succession.

Can inheritance taxes paid abroad be credited in Italy?

Yes, for a resident deceased, but only for tax paid in the State where the asset is located and up to the portion of Italian tax proportional to the value of that asset (Article 26 of Legislative Decree 346/1990; from 2027 Article 111 of Legislative Decree 123/2025). Within the EU, Italy has inheritance tax treaties only with France, Denmark, Greece and Sweden.

Which taxes do the heirs of a non-resident with immovable property in Italy pay?

Inheritance tax on the property, with allowances calculated on Italian assets only, plus 2% mortgage tax and 1% cadastral tax, each subject to a minimum of EUR 200. The taxes are self-assessed with the return, to be filed within twelve months; inheritance tax is paid within ninety days of the filing deadline.

More answers on the topics of this guide are on the FAQ.

Related questions

- What are the rates of Italian inheritance and gift tax?
- Does the new-residents regime also affect inheritance, gifts and foreign-asset reporting?
- What is the best instrument for asset protection and succession planning?

How do assets registered in the UAE pass to the heirs?

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Contact

Outcomes and obligations depend on the facts of each case, on the States where the assets are located and on the applicable treaties: for an analysis of the specific case, see the contact page.

Contact form

Tax provisions cited with the numbering of Legislative Decree 346/1990 in force until 31 December 2026, with the corresponding articles of Legislative Decree 123/2025, applicable from 1 January 2027. For information only; it does not replace advice on a specific case.