

WORKSHOP
INHERITANCE TAXATION
IN THE EU

1st July 2022

JRC Seville Site, Room Machado

09.25 – 09.30	Welcome address: Salvador Barrios (Joint Research Centre, European Commission)
09.30 – 11.30	Inheritance Taxation: Evidence for the EU - co-chaired by Panayiotis Nicolaidis (EU Tax Observatory) and Salvador Barrios (JRC)
9.30 – 10.10	David Seim (Stockholm University) How do inheritance shape wealth inequality? Theory and Evidence from Sweden
10.10 – 10.50	Andreas Thiemann (JRC) INTAXMOD Inheritance and Gift Taxation in the Context of Ageing
10.50 – 11.30	Mariona Mas Monserrat (IEB Associate) What Happens When Dying Gets Cheaper? Behavioural Responses to Inheritance Taxation
11.30 – 12.00	Coffee Break
12.00 – 13.00	Policy Panel: Inheritance Taxation, Inequality and Tax Avoidance Diego Martínez-López (Pablo Olavide University at Seville, Fedea) Laurent Bach (ESSEC, IPP) Sarah Perret (OECD) Erich Kirchler (University of Vienna) Moderated by Beatriz Ríos (Freelance EU Reporter)
13.00 – 13.05	Summary & Conclusions: Salvador Barrios (JRC)
13.05 – 14.00	Networking Lunch

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ORGANISED BY EU TAX OBSERVATORY AND JOINT RESEARCH CENTRE
IN ASSOCIATION WITH FUNDACIÓN DE ESTUDIOS DE ECONOMÍA APLICADA