

**Question for written answer P-007784/2012  
to the Commission**  
Rule 117  
**Riikka Manner (ALDE)**

Subject: Freedom of movement and taxation of EU citizens

The European Union has sought to promote the free movement of citizens from one Member State to another. In the case of tourism the situation is excellent, but Europeans living permanently in another Member State are in many respects in a more difficult position than normal. One of the activities of society that needs to be looked at is taxation, which restricts the achievement of freedom of movement in practice.

As a Member of the European Parliament I have received inquiries via Correspondence with the Citizen about situations in which people have found themselves subject to double taxation. For example, inherited property is taxed not only in the country where the citizen is officially registered, but also in the country where he is regularly resident. This shows that of the four fundamental freedoms of the European Union, the free movement of citizens is lagging behind, for example, the free movement of capital. In the interest of the smooth running of the internal market, tax considerations are not allowed to hinder the movement of capital, but the situation of individual citizens is not of the same order.

1. Is the Commission aware of the multiple taxation of EU citizens in respect of property and inheritance? Are there any plans to carry out a comparison to evaluate how well the EU's fundamental freedoms are functioning?
2. Is there a common information system in the EU countries from which citizens may obtain information concerning taxation practices when they live in another EU Member State from the one in which they are officially registered?