

TABLE 2
INHERITANCE TAX

heirs	Inheritance tax	Transcription tax	Cadastral tax
Spouse or relatives in direct line	exempt up to Euro 1,000,000 . 4% on the overall value exceeding, for each beneficiary	2%*	1%*
Brothers and sisters	exempt up to Euro 100,000 . 6% on the overall value exceeding, for each beneficiary	2%*	1%*
Relatives to the fourth degree and in-laws in a direct line, as well as in-laws in a collateral line to the third degree (no spouse, relatives in a direct line or siblings)	6%	2%*	1%*
Relatives beyond the fourth degree, and in-laws in a collateral line beyond the third degree, as well as non-relatives	8%	2%*	1%*
Physical persons with certified serious handicap	rate based on degree of relationship, on the net overall value exceeding, for each beneficiary, Euro 1,500,000	2%*	1%*
* on the value of real estate or Euro 200 if primary residence for at least one of the beneficiaries			