Taxes on business transfers in EU member states and Norway

	Austria	Belgium	Bulgaria	Cyprus	Czech Republic	Denmark	Estonia	Finland	France	Germany	Greece	Hungary	Ireland	Italy	Latvia	Lithuania	Luxembourg	Malta	Netherlands	Poland	Portugal	Romania	Slovakia	Slovenia	Spain	Sweden	United Kingdom	*Norway*
No inheritance tax	✓	✗	✗	✓	✗	✗	✓	✗	✗	✗	✗	✗	✗	✗	✓	✗	✗	✗	✗	✗	✗	✗	✓	✗	✗	✓	✗	✗
No gift tax	✓	✗	✗	✓	✗	✗	✓	✗	✗	✗	✗	✗	✗	✗	✓	✗	✗	✓	✗	✗	✗	✓	✓	✗	✗	✓	✗	✗
No wealth tax	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗
Re-investment tax relief	✓	✓	–	✗	✓	✓	✗	✗	✓	✓	–	✓	✓	✗	–	✗	✗	✗	✗	✗	✗	–	✗	✗	–	✗	✗	✗
Retirement tax relief	✓	✓	–	✗	✓	✓	✗	✗	✓	✓	–	✓	✓	✗	–	✗	✗	✗	✗	✗	✗	–	✗	✗	–	✓	✗	✗