**Poland EIG History:**

Poland first introduced estate, inheritance, and gift taxes as part of its broader financial and legal system reforms in 1897 during the Austro-Hungarian Empire's administration. These taxes were implemented in Galicia, a region then under Austro-Hungarian rule, marking the earliest application of such taxes in Polish territories.

After Poland regained independence in 1918, following World War I, the Polish government began unifying and modernizing its tax laws. The Inheritance and Donation Tax Act was officially enacted in 1933, which codified inheritance and gift taxes as part of the national tax framework. This legislation established clear guidelines on taxing the gratuitous transfer of property and was influenced by earlier European practices.

Subsequent reforms have modernized the taxation of inheritance and gifts in Poland, aligning it with the country's socio-economic conditions and European standards. Key updates were introduced after World War II and during Poland's transition from a communist to a market economy in the late 20th century. Today, the Polish inheritance tax is regulated under the Tax on Inheritance and Donations Act of 1983, with specific exemptions and rates based on familial proximity and property value.