




INHERITANCE IN THE EU

Cross-border successions made simpler

*Justice
and Consumers*



Each year half a million families are involved in cross-border successions.

Until recently, the existence of different national rules made inheritances involving more than one EU country complex and costly. New EU legislation makes cross-border inheritance simpler by clarifying **which EU country's courts will have jurisdiction** to deal with the inheritance and **which law the courts will apply**.



→ How does it work?

Under the new rules, the courts of the **EU country where the person usually lived at the time of their death** will deal with the inheritance and will apply the law of that EU country. However, citizens can choose the law of their **country of nationality** to apply to their estate, whether it is an EU or a non-EU country.

Judgments on inheritance given in one EU country will now be **automatically recognised** in other EU countries.

In addition, a ***European Certificate of Succession*** enables people to prove in other EU countries that they are the heirs, legatees, executors of the will or the administrators of the estate.

National laws on inheritance still apply

The following matters are still governed by national law:

- Who is to inherit and what share of the estate goes to the children and the spouse
- Property law and family law
- Tax issues related to the succession assets



→ Who does it apply to?

The new rules apply in all EU countries except for the United Kingdom, Ireland and Denmark. This means that people living in any of these three countries are not subject to the new EU rules. On the other hand, British, Irish or Danish citizens living in other EU countries can benefit from the new EU rules.



What **is covered** by the new EU legislation?

- Civil law aspects of the succession (beneficiaries, transfer of assets, rights, obligations, etc.)



What **is not covered** by the new EU legislation?

- Matrimonial property regimes
- Trusts
- Taxes
- Companies

→ Advantages

The new EU rules offer several advantages:

→ **GREATER CLARITY:**

a cross-border inheritance will now be settled by only one court and only one law will apply to it. The new rules provide legal certainty and enable a faster and easier resolution of cross-border inheritances.

→ **MORE CHOICE:**

citizens preparing a will can now choose to have the law of their country of nationality applied to the totality of their estate, even if they live in another EU country and have assets in different countries. The new rules facilitate succession planning.

→ **SIMPLER AND CHEAPER:**

whether you are an heir, a legatee, the executor of the will or the administrator of the estate, you can now prove your rights and powers with the European Certificate of Succession anywhere in the EU.



For more information

Visit the European e-Justice Portal:

<https://e-justice.europa.eu>

In the European e-Justice Portal, you will find information on the new EU rules, the form for the European Certificate of Succession, summaries of EU countries' succession law and the authorities that deal with successions in EU countries.

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