

## **Testament: Effectively drawing up the "final will?"**

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GRP Rainer Lawyers and Tax Advisors in Cologne, Berlin, Bonn, Düsseldorf, Frankfurt, Hamburg, Munich, Stuttgart and London - [www.grprainer.com/en](http://www.grprainer.com/en) conclude: With a testament, the testator arranges for the disposal of his assets after his death. He can specify, inter alia, arrangements for succession, the size of the inheritance, conditions or even disinheritance in the testament. In addition, he can also determine that the testament be executed by an executor. Thus, the testator has the opportunity to organise his estate in a way that is different to what is foreseen by the statutory rules on intestate succession, which would be applicable in the absence of a testament.

However, it is not easy for a layman to draw up a valid testament, as even the "last will?" may be challenged and thus potentially not executed. Formally, there are two possibilities for preparing a testament: A notarised (public) testament or one that is handwritten. The latter must clearly be capable of being attributed to the testator. For this purpose, a signature alone is not sufficient. The testator can also revoke or alter his testament at any time.

Spouses are also able to draw up a joint testament. The unique feature of this is that when one of the partners dies, the joint instructions become binding, that is to say they can no longer be revoked or changed.

Ineffective testaments do not only result in the testator's "last will?" not being executed; they can also lead to disputes among heirs. Testamentary instructions should therefore not only be given careful consideration, but also professionally drafted so that no doubts arise concerning the testament.

Lawyers versed in the field of inheritance law can ensure that a testament is drawn up in proper form and that the instructions are effective having regard to legal requirements, such as the mandatory statutory share. Moreover, in the event of death, it should be made sure that the handwritten testament is discovered. To this end, it can, for instance, be left with the probate court.

<http://www.grprainer.com/Testament.html>

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Anlage: Bild

