



International inheritance law: Particularities of inheriting and bequeathing in cases involving a foreign element

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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 conclude: In lots of cases, the different national provisions on inheritance law clash with one another. There are basically three criteria that need to be observed here: the testator's nationality, the testator's last place of residence and assets abroad.

Private international law regulates which national inheritance law is applicable. In Germany, private international law is based on the testator's nationality. If the testator was a German, then, e.g. concerning the matter of succession, German law would also apply. In this respect, it is insignificant whether the deceased had been living abroad for many years. However, if a foreign citizen leaves behind assets located in Germany, the inheritance laws of the respective nationality are applicable.

Other states regulate inheritance law differently. In this context, the deceased's last place of residence can potentially be decisive. Things become complicated if the different national provisions clash with one another. Disputes can then emerge over which inheritance laws must be applied. If properties or plots of land located abroad are included in an estate then further additional provisions must be considered, since some countries subject landed property to their own laws as a matter of principle.

In order to avoid these kinds of exhausting and potentially costly arguments, appropriate agreements can be made during the lifetime of the testator. However, this requires solid expertise in international inheritance law. Those affected can therefore turn to lawyers experienced in the field of inheritance law, who ideally also cooperate with law firms abroad. They can ensure that inheritance issues are regulated as desired.

Tax also always plays a role in inheritance and bequeathing. The different legislative rules on tax can also be considered by lawyers and tax advisors competent in the field of inheritance law, so that there is no threat of trouble afterwards due to possible tax evasion or the state claims a large proportion of the inheritance for itself by means of inheritance tax.

<http://www.grprainer.com/en/International-Law-of-Succession.html>

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Anlage: Bild

