


[Home](#) > ... > [Family Matters & Inheritance](#) > [Inheritance](#) > [Restrictions On Successions – Special Rules](#) Luxembourg

Restrictions on successions – special rules

 Luxembourg

Content provided by:



European Judicial Network
(in civil and commercial matters)

1 Under the law of this Member State, do special rules impose, for economic, family or social considerations, restrictions concerning or affecting the succession in respect of immovable property, certain enterprises or other special categories of assets located in this Member State?

Yes, such restrictions exist under Luxembourg law. This is forced heirship (*réserve héréditaire*), as defined in the [Civil Code](#) (*Code civil*). However, it is worth noting that these provisions do not impose restrictions on certain types of property or specific enterprises within the meaning of the question, or on the special categories of assets referred to in the question. Forced heirship imposes restrictions on a legal part of the assets of the estate (*masse successorale*), irrespective of the nature of the property included within that portion.

Article 913 of the [Civil Code](#) defines the principles according to which bequests in wills (*libéralités par testament*) cannot exceed half of the testator's assets if the latter is survived by one child, one-third if they are survived by two children, and one-quarter if they are survived by three or more children. Under Article 916 of the Civil Code, where there are no descendants, bequests in wills or lifetime gifts through deeds (*libéralités par actes entre vifs*) can concern all the assets.

For the sake of completeness, although these restrictions do not stem from the law on succession, the [Law of 25 February 2022 on cultural heritage](#) (*loi du 25 février 2022 relative au patrimoine culturel*) should be mentioned. Immovable property (*immeubles*) that has been listed in accordance with the provisions of said Law is subject to certain restrictions, irrespective of whether it is covered by a future or open succession. Thus, for example, the abovementioned Law provides that a listed immovable property cannot be destroyed or moved, its use cannot be changed, and it cannot undergo any restoration, repair or alteration work without the competent minister having given authorisation.

2 Under the law of this Member State, do these special rules apply to the succession in respect of the above-mentioned assets irrespective of the law applicable to the succession?

Expert opinion is divided as to whether forced heirship of an estate falls within international public policy and must therefore be upheld irrespective of the law applicable to the succession.

3 Under the law of this Member State, do special procedures exist to ensure compliance with the above-mentioned special rules?

Yes, with regard to forced heirship. If the attributions, whether lifetime gifts or dispositions of property upon death (*dispositions à cause de mort*), exceed the available portion, they may be reduced to that portion when the succession is opened. Article 920 et seq. of the Civil Code lays down the procedure for reducing donations (*donations*) and legacies (*legs*) that is applicable in this type of situation.

■ Last update: 27/08/2024

The national language version of this page is maintained by the respective EJN contact point. The translations have been done by the European Commission service. Possible changes introduced in the original by the competent national authority may not be yet reflected in the translations. Neither the EJN nor the European Commission accept responsibility or liability whatsoever with regard to any information or data contained or referred to in this document. Please refer to the legal notice to see copyright rules for the Member State responsible for this page.