

### 1 How is the disposition of property upon death (will, joint will, agreement on succession) drawn up?

In principle, domestic law makes no provision for joint wills. What actually happens is that in drawing up their will, spouses may appoint each other as their sole heirs.

Wills are drawn up and executed in accordance with the provisions of Article 23 of Chapter 195.

Wills must be in writing and signed by the testator or by another person at the request and in the presence of the testator. They must also be signed in the presence of at least two witnesses, all present at the same time, to confirm and endorse the will in the presence of the testator. If the will consists of more than one page, all the pages must be signed or initialled.

### 2 Should the disposition be registered and if yes, how?

A will may either:

- (a) be filed at the Registry of the province of the testator, pursuant to the provisions of Article 9 of Chapter 189;
- (b) be kept at the office of the testator's solicitor; or
- (c) be kept by the testator him/herself or any other person they designate for this purpose.

### 3 Are there restrictions on the freedom to dispose of property upon death (e.g. reserved share)?

The reserved share principle is included in domestic law as is regulated by Article 41 of Chapter 195. Article 51 of Chapter 195 is also relevant.

Children have the right to share up to 25% of the net value of the estate. If there is no child, but a surviving spouse or parent (father or mother), they have the right to share up to 50%, whereas in all other cases, the entire inheritance may be devolved.

### 4 In the absence of a disposition of property upon death, who inherits and how much?

In the absence of the disposition of property upon death, the inheritance will pass in accordance with the provisions of Article 44 *et seq.* of Chapter 195.

If there are children and a spouse, the net value of the inheritance will be distributed to the spouse and children, in equal parts. If there are no children or descendants, the share of the spouse will increase, depending whether there are other relatives up to the fourth degree of kinship. In particular, if there are siblings or parents of the deceased, the share of a spouse amounts to 50% of the net value and if there are no relatives up to the fourth degree of kinship, the spouse is entitled to  $\frac{3}{4}$  of the inheritance. In all other cases, the whole of the estate will devolve upon the spouse.

### 5 What type of authority is competent:

#### 5.1 in matters of succession?

#### 5.2 to receive a declaration of waiver or acceptance of the succession?

#### 5.3 to receive a declaration of waiver or acceptance of the legacy?

#### 5.4 to receive a declaration of waiver and acceptance of a reserved share?

In all the above cases the competent authority is the District Court of the last domicile of the testator/deceased.

### 6 Short description of the procedure to settle a succession under national law, including the winding-up of the estate and sharing out of the assets (this includes information whether the succession procedure is initiated by a court or other competent authority on its own motion)

Filing of application

Submission of temporary exemption approved by the Tax Registrar

Issue of concession deed

Registration of inventory

Paying off any debts on the estate, including tax liabilities

Distribution of estate

Registration of final accounts

Domestic law makes no provision for a succession process initiated *ex officio* by the Court.

### 7 How and when does one become an heir or legatee?

A person may become an heir if he/she is a relative of the deceased up to the sixth degree of kinship. A relevant provision is made in Article 44 *et seq.* of Chapter 195 and the First and Second Annex to Chapter 195.

A person may become an heir if an estate is devolved upon him/her by the testator in his/her will.

### 8 Are the heirs liable for the deceased's debts and, if yes, under which conditions?

In accordance with domestic law, heirs are not held liable for the debts of the deceased. Debts are incurred solely by the estate, which will be distributed to the heirs/legatees only when such debts (including tax liabilities) are repaid. A relevant provision is made in Article 41(b) and 42 of Chapter 189.

### 9 What are the documents and/or information usually required for the purposes of registration of immovable property?

If the term 'registration' of property means transfer of the property of the deceased to the heirs/legatees, the required documents are:

the deed of concession;

certificate of settlement of tax liabilities issued by the Tax Registrar and authorisation for the transfer of property;

certificate of settlement of real estate/capital gains tax liabilities;

receipt and certificate of payment of municipal and sewerage charges and solemn statement of distribution by the administrator and/or executor;

any other document requested by the Land Registry and/or the Tax Registrar.

#### 9.1 Is the appointment of an administrator mandatory or mandatory upon request? If it is mandatory or mandatory upon request, what are the steps to be taken?

The appointment of an administrator is mandatory for the purpose of distribution of the estate. The appointment is made by court order upon request. The application for administration is made pursuant to Chapter 189 including, but not limited to, Articles 18, 19, 20, 29, 49 and Chapter 192. The application must be accompanied by a sworn statement from the intended administrator or executor, a sworn statement from a guarantor, where required, and collateral, where required. It must also be accompanied by a death and inheritance certificate issued by the head of the municipality of the area in which the deceased

resided and the consent of the heirs to the appointment of an administrator. In all other respects the procedure described in question 6 above shall be followed.

### **9.2 Who is entitled to execute the disposition upon death of the deceased and/or to administrate the estate?**

The right to execute the disposition of property upon the death of the deceased is vested in the executor and if the executor dies or is not interested, the right is vested in anyone with a legal interest in the estate, e.g. a legatee or heir.

### **9.3 What powers does an administrator have?**

The powers of the administrator are described in Article 41 of Chapter 189.

### **10 Which documents are typically issued under national law in the course of or at the end of succession proceedings proving the status and rights of the beneficiaries? Do they have specific evidentiary effects?**

These documents are the deed of concession in which the administrator and/or the executor are named. The names of the beneficiaries are listed on the application for administration and/or validating of the will and the death and inheritance certificate issued by the head of the municipality of the area in which the deceased resided.

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