



**International Union of Notaries  
28<sup>th</sup> International Congress of Notaries  
Paris, France, 22<sup>nd</sup> October 2016**

**International Forum**

***“European regulation on international successions and non-member States”***

**CONCLUSIONS**

**I. APPLICABLE LAW**

**For the creation of an International Certificate of Succession**

Considering the rise in international successions;

Considering that, in civil law countries, notaries are involved in most of these successions;

Considering that the cases in which successions opened in a country other than the one of the law applicable to said successions become more and more frequent;

Considering that the notary handling this succession has to know the foreign applicable law to be able to offer enlightened advice to his clients and assure the legal force of his acts;

Considering that within the European Union, besides conventional instruments (affidavits), a European Certificate of Succession has been created;

Considering that UINL, grouping the notariats from 87 countries worldwide, is a particularly efficient international network to foster knowledge of foreign laws on succession amongst notaries;

Considering that UINL has always encouraged exchanges among its 87 notariats, for example through the Secure Notarial Seal (SNS);

**The Member Notariats of the International Union of Notaries (UINL) at the 28<sup>th</sup> International Congress of Notaries decide to:**

**Create an International Certificate of Succession (ICS) with the purpose of allowing the notary in charge of a succession opened in accordance with the law in force outside the European Union, to have a document establishing the content of this law and proving the capacity of heirs and their respective rights, in order to assure legal certainty in the settlement of this succession.**



## II. EUROPEAN PUBLIC ORDER

### Favouring free will

Considering that free will is a means of organising the settlement of an international succession in advance;

Considering that although States outside the European Union may be familiar with the instruments to prepare a succession, they are not always familiar with the *professio juris*;

Considering that the advantages of the *professio juris* can only be seen if it is recognised and respected in the countries potentially involved in the succession;

**The Member Notariats of the International Union of Notaries (UINL) at the 28<sup>th</sup> International Congress of Notaries decide:**

**to encourage States unfamiliar with it, to recognise or at any rate respect the effects tied to free will, with a view to harmonising solutions.**

## III. SUCCESSION TAX

### For the conclusion of international tax agreements concerning succession between States

Considering:

- The practical difficulties encountered in tax-related matters concerning gifts and successions when an international element emerges tied to the habitual residence of one of the parties, their nationality or the location of their assets;
- the sometimes confiscatory taxes applicable to these transactions when there is dual taxation;
- the need to harmonise tax collection modalities in this sort of transaction under the principle of tax justice and fair taxation;

**The Member Notariats of the International Union of Notaries (UINL) at the 28<sup>th</sup> International Congress of Notaries decide:**

**to encourage States to conclude international tax conventions on successions and gifts specifying the definitions to consider, the way of taxing assets and above all, introducing an adequate system to avoid dual taxation.**