



Syllabus

STEP Advanced Certificate in Cross-Border Estates



www.step.org/qualifications

Cross-Border Estates

Introduction

This document contains the detailed syllabus for the STEP Advanced Certificate in Cross-Border Estates .

For more information about the course and how to apply, please visit the [course page](#) on the CLTI website.



Our education partner



In association with



Cross-Border Estates

Module 1

INTRODUCTION

An introduction to the preliminary issues, exploring the factors to be taken in to account for consideration when dealing with cross-border estate succession, outlining the difficulties in resolving conflicts between different private international law systems.

Module 2

DIFFERENCES BETWEEN COMMON LAW, CIVIL LAW AND SHARIAH LAW SYSTEMS (AND THOSE THAT ARE HYBRID)

This module covers:

- The fundamental differences between the major legal systems
- Differences within civil law systems: Roman law (e.g. Italian and French), Germanic law (German, Swiss and Greek) and Nordic law (Scandinavian law)
- An overview of a selection of historical succession systems as an introduction to the EU Succession Regulation in European Countries
- Succession rights (including mandatory and court discretionary systems, legally binding instruments and statutory claw-back).



Our education partner



In association with



Cross-Border Estates

Module 3

PRIVATE INTERNATIONAL LAW OF SUCCESSION AND INTERNATIONAL INSTRUMENTS

This module covers:

- The 'starting point' for Private International Law (PIL) in different countries
- Identifying the courts with jurisdiction
- Identifying the applicable law/choice of law/*professio juris*
- Changes in domicile, residence and nationality
- The difference in treatment between assets (moveable and immovable/tangible and intangible)
- The accountability for the deceased's debts (liability of personal representatives and heirs)
- Relevant International instruments.

Module 4

FORMAL AND SUBSTANTIVE VALIDITY OF A TESTAMENTARY DOCUMENT AND STATUTORY CLAIMS

This module covers:

- Validity of testamentary documents
- Formal validity of wills
- Substantial validity and admissibility of the chosen instrument (e.g. joint will)
- Revocation of a will
- Intestacy laws
- Statutory claims to the estate, legitim and other restrictions
- Succession agreements/inheritance contracts.



Our education partner



In association with



Cross-Border Estates

Module 5

RENVOI

This module covers:

- Definitions of *renvoi*
- Single, double and total *renvoi*
- The classes of issue that are included in *renvoi*/PIL and those that are not.

Module 6

EU SUCCESSION REGULATION

This module covers:

- A review of EU Succession Regulation 650/2015
- An overview of habitual residence and nationality under the Succession Regulation
- The jurisdictions to which the Succession Regulation applies and the position in countries which did not opt in (Ireland) or did not have the option (Denmark)
- The European Certificate of Succession (ECS)
- The practical implications of the Succession Regulation
- Bilateral treaties that take precedence over the Succession Regulation
- The position for third states (the UK).



Our education partner



In association with



Cross-Border Estates

Module 7

FAMILY LAW AND CIVIL STATUS

This module covers:

- Matrimonial property
- Marriage and registered partnerships (including same sex marriage and registered partnerships/unregistered partnerships)
- Adoption
- Surrogacy
- Presumption of death.

Module 8

PROPERTY AND SUCCESSION

This module covers:

- The rules for deciding whether a particular asset falls within the estate
- The distinction between moveable/immovable and tangible/intangible property
- The rules relating to different types of assets including trusts, foundations, usufructs, shareholdings, life insurances and mandated bank accounts
- Conditional gifts, for instance, *donation entre époux* or *donatio mortis causa*
- The approach to various types of joint property.



Our education partner



In association with



Cross-Border Estates

Module 9

AN OVERVIEW OF TAX CONSIDERATIONS

This module covers:

- An overview of taxation rules in different jurisdictions
- Double tax treaties
- Unilateral relief provisions
- The influence of the EU inheritance tax and other factors.

Module 10

WINDING UP THE ESTATE (TRANSFER OF ASSETS TO HEIRS AND SETTLEMENT OF LIABILITIES)

This module covers:

- The practical administration of a cross-border estate or succession including probate, community of heirs, accountability for inherited debts and powers of attorney
- The difference between personal representatives, administrators and heirs
- The obligations of personal representatives, administrators and heirs
- Testate, intestate and partially intestate estates or succession
- How accountability for the deceased's debts is determined.



Our education partner



In association with



Cross-Border Estates

Module 11

INFORMATION EXCHANGE – COMBATTING MONEY LAUNDERING, TERRORIST FINANCING AND TAX EVASION

This module covers:

- The effect on any investments held by the deceased of applicable agreements, provisions or regulations, including:
 - FATCA
 - CRS
 - DAC and AML
 - Registration of beneficial ownership
 - Trust registers
 - Registration of ownership of land by overseas companies in the UK.

Appendix I

SUCCESSION SYSTEMS

This module covers:

- A sample of succession systems including:
 - Republic of Ireland
 - Italy
 - Portugal
 - Guernsey
- The interaction between jurisdictions that are bound by the EU Succession Regulation and those that are not bound.



Our education partner



In association with

