



Syllabus

STEP Advanced Certificate in Cross-Border Estates



www.step.org/diploma

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 programme website: www.clint.com/courses/step-advanced-certificate-in-cross-border-estates



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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).

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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.

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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).

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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.

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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, EU Court of Justice decisions, 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 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
- How accountability for the deceased's debts is determined.

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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.

Contact us

For full details of the programme visit:

<https://www.cltint.com/courses/step-advanced-certificate-in-cross-border-estates>

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