Notary's office of
Inmaculada Espiñeira Soto

Rúa da Senra, 1
Santiago de Compostela, Spain

Cross-border inheritance in Galicia.

Are you a foreign national living in Galicia? Are you Galician and living abroad, or do you have assets or family in another country? Since 2015, cross-border inheritances in almost all of the European Union have been governed by the **EU Succession Regulation**. Here is what you need to know so that your estate holds no surprises.

Which law applies to your estate?

For deaths on or after 17 August 2015, the general rule is the law of the country where the deceased had their **habitual residence** at the time of death, whatever their nationality. In principle, that law governs the whole estate, including assets located in other countries.

> **You can choose the law of your nationality.** If you state it in your will, your estate will be governed by the law of the country of your nationality instead of the law of your residence. This is a very useful tool, for example, for a foreign national living in Galicia who wants their estate to follow the rules of their home country.

If you are Spanish and live abroad.

Your estate will follow the law of your country of residence, unless you choose Spanish law in your will. If you do, which Spanish law applies depends on your **regional civil status** (*vecindad civil*): if it is Galician, Galician civil law applies, with its own rules (for example, the children's forced share is one quarter of the estate).

If you are a foreign national living in Galicia.

Unless you choose another law, Spanish law will apply to your estate. Whether that means Galician civil law or the Spanish Civil Code, and whether you can use Galician instruments such as the succession agreement (*pacto sucesorio*), is a technical question with differing interpretations. It is best reviewed case by case with the notary.

> ### The European Certificate of Succession.
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> This document proves who is an heir, legatee, executor or estate administrator, and it is recognised without further formalities in the other EU countries that apply the Regulation (all except Denmark and Ireland). In Spain it can be issued by notaries. It is very practical for accessing bank accounts or registering assets in another country.

Make a will in Spain too.

If you own assets in Spain, a will made before a Spanish notary makes things much easier for your heirs: it is recorded in the Spanish General Registry of Wills and can include your choice of law. If you already have a will in another country, the new one must be drafted carefully so that neither revokes the other by mistake.

Documents usually needed:

- **Death certificate.** If foreign, it usually needs an apostille and a sworn translation.
- **Certificate of last wills** from Spain and, where it exists, the equivalent from the other country.
- **Copy of the last will**, translated if it is in another language.
- **NIE** (Spanish foreigner identification number) for foreign heirs.
- Documents for the **assets**: title deeds, bank certificates, vehicles.

What about taxes?

Spanish inheritance tax is payable on assets located in Spain, generally within six months of the death and, in most cases, with the regional allowances, even if the heirs live abroad. The other country may also tax the inheritance, so it is advisable to check with a tax adviser.

Every cross-border inheritance is different. Nationalities, residences, assets in several countries and earlier wills combine differently in every family. Before you sign anything, come to the notary's office and we will look at your case with you.