

ESTONIAN SUCCESSION LAW - An Overview

1. National Succession

National Succession is governed by the Law Act of Succession, which distinguishes between the intestate succession and the succession through previous drawn up will or succession contract by the testator. Upon the death of the bequeather, the succession is opened and the estate transfers to the universal successor(s) if the heir(s) accept and do not renounce the succession in a timely manner pursuant to the procedure provided in the Law Act of Succession.

Intestate Succession

The intestate succession applies if the bequeather has not left a valid will or succession contract. Intestate successors are the spouse of the bequeather and the relatives, who inherit divided into three orders: the second order, consisting of the parents of the bequeather and their descendants, inherits if there are no first order successors, who are the descendants of the bequeather or their descendants, the last one only inheriting if the descendant, through whom they are related to the bequeather, dies before the bequeather. Third order successors consist of grandparents of the bequeather and their descendants. Successors of the previous order eliminate successors of the subsequent order within their right to inherit. The spouse of the deceased succeeds together with the first order successor equally with the share of a descendant of the bequeather, and with the second order successor to one-half of the estate. This only applies if there was no divorce filed with a court before the death of the bequeather or if the bequeather was not entitled to claim annulment of the marriage and therefore filed the corresponding claim with a court.

Testate Succession

The rules of the intestate succession do not apply if the bequeather has left a valid will or succession contract determining the line of succession. There are different classifications of a will, such as the notarial will and the domestic will as well as the possibility for spouses to draw up a mutual will (reciprocal will). In Estonia, it is possible to register the will in the succession register.

For the succession to proceed accordingly to the will, the will must be valid, therefore valid regarding formal as well as content requirements and not deemed invalid after six months have elapsed from the date of its making and the testator is still alive in case of a personal will. A will can be revoked any time by the testator through a later will or succession contract. Still, the freedom of a testator regarding the inheritance of the estate is somewhat limited by the succession of compulsory share.

Compulsory Share

If a person generally entitled to succeed is disinherited in the means of a will or succession contract, they still have the right to claim a compulsory portion from the successors in the size of one-half of the value of the share of an estate which the successor would have received in the case of intestate succession if all intestate successors would have accepted the succession. The rules of the compulsory share do not apply if the descendant is considered as unworthy of succeeding.

Inheritance taxes

The inheritance estate is not subject to taxation.

Administration of the estate

The court shall assign administration ex officio or at request of national and local authorities, notaries, bailiffs, or other interested parties, such as creditors of the testator or legatees, when circumstances become known that require the implementation of management measures on the estate to be carried out. For more information regarding the administration of inheritance estate, please see **our website: [succession.cee-legal](https://www.klauberg.legal)**.

2. International Succession

International inheritances related to Estonia originally proceeded in the means of the Private International Law Act of Estonia, explanations to which, however, are obsolete due to the legal unification of international inheritance with the EU Regulation No 650/2012.

Since then, the bequeather can choose between the law of the last state of residence or the law of the state of the nationality, if he or she still holds the citizenship at time of death.

For further information, please see **our article on EU Regulation No 650/2012**.

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