RESTRICTION OF TESTAMENTARY FREEDOM. COMPARATIVE ASPECTS

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Abstract

In this paper is analysed the restriction of testamentary freedom in a comparative aspect in some countries in the region and the EU. During the paper, the following research questions were asked: 1. What is the purpose of restricting testamentary freedom?; 2. What is the size of the necessary part, which testator no longer has the right to dispose a will or gift in favour of other persons, outside the circle of necessary heirs?; 3. How is the categorization of necessary heirs carried out according to the legislations of different states?; 4. How is the necessary part calculated?; and 5. How to act in cases when the necessary inherited part is violated? The paper is mainly based on the method of analysis of legislation and the comparative method. From the analysis of laws in the countries under study, several conclusions found in this paper are: In Kosovo and the countries of the former Yugoslavia, as necessary heirs are considered: the children of the testator most of their descendants; conciliatory spouse; parents; brothers and sisters and grandparents of the testator. Whilst, in most EU countries, the circle of necessary legal heirs is much narrower, namely the tendency of contemporary legislation is to limit the circle of relatives of the testator, as necessary heirs.

Keywords*: inheritance, heir, will, testator, law.*

JEL Classification: K11, K15

1. Introduction

In all contemporary legislations applies the principle that the priority should be given to the last wish of the testator expressed in the will, in the context that the rules of legal inheritance should be applied only in cases where the testator hasn't left a will, or when he has left a will only for a part of the wealth, or when the will is entirely or partly invalid. However, the testator is not completely free to dispose the will. This is because by law a group of legal heirs is guaranteed the right to a part of the inherited property, which part the testator does not have the legal right to dispose by will or by a gift contract, in favour of other persons. Thus, the testator is restricted to freely dispose of his property, in order to protect the interests of a category of legal heirs, named as necessary heirs. This paper focuses mainly on the treatment and analysis of the rights, which belong to the necessary heirs, in the inherited property, particularly in the case when their inherited part is violated, guaranteed with the law. Through the analysis of laws in the countries under study, the paper aims to provide information on the following issues:

- How is the categorization of necessary heirs carried out, according to the legislations of different states;
- What is the size of the necessary part, which the testator no longer has the right to dispose a will or gift, in favour of other persons, outside the circle of necessary heirs;
- How is the necessary part calculated; and how;
- To act in cases when the necessary inherited part is violated.

The paper is mainly based on the method of analysis of legislation and the comparative method. Through the method of analysis of legislation, an attempt has been made to make a correct interpretation of legal provisions, referring to the issues studied in the paper, whereas, through the comparative method, an attempt has been made to identify the similarities and differences expressed between the laws in the countries under study.

2. Inherited part as a restriction of the testator's freedom

Aiming to protect the interests of some legal heirs, the necessary inheritance is foreseen in legislations of almost all states. The necessary e part of the inheritance represents the part of the

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inherited property which the testator cannot have in disposal (by will or gift) because this part of the property is legally guaranteed to a group of legal heirs known as necessary heirs. The right of inheritance of necessary heir derives directly from the imperative provisions. From this it results that with the provision of the necessary inheritance part, the testator is placed under a significant restriction to freely have in disposal his property. However, this restriction is carried out order to protect the interests of a category of legal heirs.[2] Necessary heirs are divided into two groups: a) Absolute necessary heirs; and b) Necessary relative heirs. Absolute necessary heirs are those for whom the legislator considers to be particularly closely related to the testator and as such the legislator does not require that additional conditions be met in order to become necessary heirs for them. Absolute necessary heirs are required to meet only the objective criteria as for any legal heir, i.e. the heir must exist at the time of the opening of the inheritance (with the exception of the conceptual child); must be capable and worthy of inheritance. Meanwhile, for the necessary relative heirs, in addition to the objective criteria to be able to become necessary heirs, it is required to meet certain subjective criteria, such as: permanent incapacity for work and lack of necessary means of living.[3] The terms permanent incapacity for work and lack of necessary means of living are legal criteria, the content of which is assessed according to the circumstances of the specific case by the court that conducts the inheritance procedure. The existence of incapacity for work is usually confirmed by a medical certificate issued by the medical commission. Whereas, the lack of necessary means of living is assessed on the basis of the financial condition of the necessary heir, regardless of whether he/she has a child or a spouse who can afford to provide the same. Subjective criteria must be met at the time of inheritance opening.[4] As it can be seen from the table below, there are no less important differences between the legislations of the countries under study, in terms of the categorization of necessary heirs.[5]

Table 1: Categorization of necessary heirs in Kosovo, Macedonia, Slovenia, Croatia, Serbia, Montenegro and Bosnia and Herzegovina

Categorization of necessary heirs in:	**Absolute necessary heirs**	**Necessary relative heirs**
Kosovo, Slovenia, Serbia and Montenegro	The decedent's descendants, adoptees, their descendants, his or parents, and spouse	Brothers and sisters and grandparents of the decedent.
North Macedonia	Children of the decedents and the surviving spouse	The parents of the decedent and his brothers and sisters
Croatia	Children of the decedent's, their eldest descendant and the surviving spouse	The parents of the decedent and other ancestors.
Bosnia and Herzegovina	Children of the decedents and the surviving spouse	The other descendants of the decedent's (i.e. nephews and nieces) his parents and siblings

In Kosovo,[6] Serbia,[7] Slovenia,[8] and Montenegro,[9] the decedent's children, his adopted children and their descendants, the surviving spouse, and the testator's parents are considered absolute

[2] E. Osmanaj & A.Jashari (2018). Doctoral Dissertation: *Legal bases of inheritance according to the positive law in the Republic of Kosovo and Comparative Law*, Tetovo, p. 104

[3] Novak M. Krstić (2015), *Violations and Legal Protection of the Right to Compulsory Portion*, Doctoral Dissertation. University of Niš, Fakulty of Law. p. 80.

[4] N.Stojanović (2013). *Efectuation and Protection of the Rights to a Forced Portion in Contemporary Serbian Law*. „Iustinianus Primus Law Review" Vol. 4: 2. Fq 3 (http://laë-reviw.mk/pdf/07/Natasa%20Stojanovic.pdf)

[5] E. Osmanaj & A. Jashari (2018), p.133.

[6] Law no.2004/26 Law on Inheritance in Kosovo, see article 30.

[7] Law on Inheritance of Serbia, see article 39 par.1 and 2.

[8] Law on Inheritance of Slovenia, see article 25 par.1 and 2.

[9] Law on Inheritance of Montenegro, see article 27 par.1 and 2.

heirs. Whereas as relative necessary heirs are considered brothers and sisters and grandparents of the testator. In Croatia,[10] the absolute necessary heirs are considered: the children of the testator, their eldest descendant and the surviving spouse (also the surviving partner of the same sex), while the necessary heirs are considered: the testator's parents and other ancestors. Whereas, in Northern Macedonia and Bosnia and Herzegovina there is a more limited number of necessary heirs. Thus, according to the Law on Inheritance of North Macedonia (LINM), the absolute necessary heirs are considered only the children, the adopted and the surviving spouse of the testator, whereas the parents and siblings of the testator are considered relative necessary heirs. LINM, provides another solution for the descendants of the children of the testator and his adopted, which is not characteristic of the other laws analyzed. According to the LINM, the descendants of the testator and his/her adopted children can become necessary heirs only if at the time of the testator's death they lived in the community with him or if he kept them or if they are completely incapable of work and do not have sufficient means of living.[11] So it follows that the offspring of children (i.e. grandchildren) of testators under Macedonian law are considered as relative necessary heirs. A similar categorization of necessary heirs as in LINM, is found in the Law on Inheritance of Bosnia and Herzegovina (LIBH). According to LIBH, absolute necessary heirs are considered only the children of the testator and his surviving spouse, while relative necessary heirs are considered the other descendants of the testator (i.e. nephews and nieces) of the testator's parents and siblings.[12] It is important to note that the tendency of contemporary legislation is to limit the circle of relatives of the testator, as necessary heirs. As it can be seen from the table below, none of the legislations of the EU states (with the exception of the Slovenian legislation) does not include in the category of necessary heirs the testator's siblings or grandparents. Moreover, in the legislations of some EU countries, such as the Netherlands,[13] Finland,[14] Slovakia,[15] the Czech Republic,[16] etc., only the children of the testator are considered necessary heirs.

2.1. The part of the inherited property that belongs to the necessary heirs

As in any legislation where the indispensable part is recognized in the legislations of the states taken into consideration, the size of the indispensable part is determined as a quota and is not the same for all necessary heirs. Thus, according to the Law on Inheritance in Kosovo, the size of the necessary part of the spouse and descendants of the decedent is 1/2. Whereas, for other necessary heirs is 1/3 of what it would belong to them as legal heirs according to the legal order of inheritance. The issue of the necessary part, i.e. the size of the inherited part of the necessary heirs, is adopted in almost the same way in the laws of the other analyzed states (with the exception of the Law on Inheritance of Bosnia and Herzegovina). Thus, according to the provisions of LINM[17], LI of Serbia[18], LI of Slovenia[19], LIHR[20] and LIM,[21] the necessary share of the children of the testator and their descendants, their adoptive parents and the surviving spouse (in Slovenia and Croatia also the surviving partner of the same sex) is 1/2, while the necessary share of other heirs is 1/3 of that part that would belong to each heir according to the legal order of inheritance. It follows that the necessary part is divided equally among the legal heirs of the first order of inheritance (the foster spouse and the descendants of the testator). According to LIBH, the necessary share of the children of the testator and the surviving spouse is 1/2, while of the other necessary heirs, including the other descendants of

[10] Law on Inheritance of Croatia, see Article 69 par.1 and 2.
[11] Law on Inheritance of Macedonia, see article 30 par.1, 2 and 3.
[12] Law on Inheritance of Bosnia and Herzegovina, see Article 28 par.1 and 2.
[13] Dutch Civil Code. (Civil Code of the Netherlands) Section 4.4.3 article 4:64.
[14] Code of Inheritance in Finland (40/1965; amendments up to 1228/2001 included). Chapter 7 section 1.
[15] Act No. 40/1964 Coll. the Civil Code of Slovakia, as amended . Article 479.
[16] Law No. 89/2012. Civil Code Czech Republic. (Zákon č. 89/2012 Sb. občanský zákoník České Republiky). See article 1463.
[17] Law on Inheritance of Macedonia, see article 31 par. 2.
[18] Law on Inheritance of Serbia, see article 40 par. 2.
[19] Law on Inheritance of Slovenia, see article 26 par. 2.
[20] Law on Inheritance of Croatia, see article 70 par. 3.
[21] Law on Inheritance of Montenegro, see article 28 par. 2.

the testator (grandchildren of the testator) is 1/3. So, unlike the other laws analyzed, according to LIBH, the size of the necessary part of the descendants of the testator children is smaller. It should be noted that the necessary heirs are called to the inheritance, according to the legal order of inheritance, in such a way that the heirs of one hereditary order exclude from the inheritance the heirs of the subsequent orders. For example, if the testator has left a wife, 2 children and parents. In this case, the necessary part of the inheritance belongs only to the spouse and children of the testator (as legal heirs of the first order of inheritance) and not to the parents.[22]

Table 2: Necessary heirs according to the legislation of EU countries

Countries	**Necessary heirs**
The Netherlands, Luxembourg, Sweden, Finland, Slovakia and the Czech Republic[23]	The decedent's children
France, Denmark, Ireland, Malta[24]	Children and spouse of the decedent
Germany, Belgium, Austria, Spain, Estonia, Latvia and Cyprus[25]	Children and the decedent's spouse. In the absence of children and their descendants, parents of the decedent.
Italy, Hungary, Portugal and Poland, Bulgaria, Romania and Greece[26]	Children, spouses and parents of the decedent.
Lithuania[27]	Children and the decedent's spouse and parents if the decedent has held.
Croatia[28]	The absolute necessary heirs are considered: the children of the testator, their eldest descendant and the surviving spouse (also the surviving partner of the same sex), while the necessary heirs are considered: the testator's parents and other ancestors.
Slovenia[29]	The decedent's children, his adopted children and their descendants, the surviving spouse, and the testator's parents are considered absolute heirs. Whereas, as relative necessary heirs are considered brothers and sisters and grandparents of the decedent.

[22] E. Osmanaj & A. Jashari (2018). *Distertacion i Doktoraturës: Bazat juridike të trashëgimisë sipas të drejtës pozitive në Republikën e Kosovës dhe të Drejtën Komparative* Tetovë, p. 105.

[23] Civil Code of the Netherlands (see book 5 section 4.4.3, article 4:64); Luxembourg civil code (article 913); Law on Inheritance of Sweden (see chapter 7); Code of Inheritance in Finland (see chapter 7 article); Act No. 40/1964 Coll. the Civil Code of Slovakia, as amended. Article 479; Law No. 89/2012. Civil Code Czech Republic. (Zákon č. 89/2012 Sb. Občanský zákoník Republeské Republiky). Article 1463.

[24]See Civil Code of France (article 912-913); Law of Inheritance of Denmark (article 5-10); Law on Inheritance of Ireland (article 111-117); Malta Civil Code (article 615).

[25] See Civil Code of German (Article 2303); Civil Code of Belgium (article 913-915); Civil Code of Austria (article 762-763); Civil Code Spain (article 807); Law on Inheritance of Estonia (see article 104); Civil Code of Latvia (article 423); Law to wills and inheritance of Cyprus (article 4).

[26] See the Italian Civil Code (article 536); Civil Code of Hungary (see book VII article 7:75); Civil Code of Portugal (see article 2157); Civil Code of Poland (article 991); Law on Inheritance of Bulgaria (see article 28-29); Civil Code of Romania (article 1087); Civil Code Greece (article1825).

[27] Civil Code of Lithuania, see book V, article 5.20 (Civil Code of the Republic of Lithuania, of July 18, 2000, Law No. VIII-1864 (Last amended on April 12, 2011, No XI-1312).

[28] Law on Inheritance of Croatian, see Article 69 par.1 and 2.

[29] Law on Inheritance of Slovenia, see Article 25 par.1 and 2.

Table 3. Size of hereditary portion of necessary heirs in Macedonia, Slovenia, Croatia, Serbia, Montenegro and Bosnia and Herzegovina

Countries	Size of hereditary portion of necessary heirs
Kosovo, Slovenia, Serbia, Montenegro Macedonia North, Croatia	The necessary share of the children of the testator and their descendants, their adoptive parents and the surviving spouse (in Slovenia and Croatia also the surviving partner of the same sex) is 1/2. The necessary share of other heirs is 1/3 of that part that would belong to each heir according to the legal order of inheritance.
Bosnia and Herzegovina	The necessary share of the children of the decedent and the surviving spouse is 1/2. While of the other necessary heirs, including the other descendants of the decedent (grandchildren of the testator) is 1/3.

2.2. How to act in cases when the necessary inherited part is violated

In all the analyzed laws (with the exception of LIBH) there is a rule sanctioned that in case it is proven that the necessary part has been violated, the disposition of the will is reduced and the gifts are returned.[30] Whereas, according to LIBH, when the necessary part is violated, not only the reduction of the disposition by will and the return of donations is done, but also the reduction of the disposition by contract of inheritance. This is because the Law on Inheritance of Bosnia and Herzegovina, allows that enter into an inheritance contract, but only between spouses (whether marital or extramarital). According to LIBH, in case when the necessary part is violated, the reduction of the disposition by will and the inheritance contract is done first, and if this is not enough to meet the necessary part, then the donations are returned.[31] Even in the other analyzed laws it is foreseen that the reduction of the will must be carried out, and if even after the reduction of the disposition in the will the necessary violated part is not fulfilled, then the gifts are returned. Thus, the order of reduction of testamentary provisions and return of donations is adjusted in the same way in all the analyzed laws. In LINM, it is specified that gifts made in the last 3 months of the testator's life must be returned, while in other analyzed laws this specification is not made. So, with the exception of LINM, the return of gifts is carried out regardless of the time when they were made. Concerning the way to reduce testamentary dispositions, and how to return gifts, all the laws analyzed contain the same rules. Thus, with regard to the reduction of testamentary dispositions in the analyzed laws, it is provided that testamentary dispositions are reduced in the same proportion regardless of their nature and size, and regardless of whether they are found in one or more testaments, unless the testamentary not otherwise provided. In the event when the testator has left more legacies and has ordered that one legacy to be paid before the others, that legacy will only be reduced if the value of the other legacies is not sufficient to meet the necessary infringed part. Meanwhile, the return of gifts is carried out starting from the last gift and goes in the opposite direction from the order in which the gifts were given. And if the gifts are given at the same time then their return is done proportionally.[32] With analyzed laws is also adjusted almost in the same way the question of who can demand the reduction of the disposition by will and within what deadline. Thus, according to the provisions of the analyzed laws, the right to demand the reduction of disposition by will or the return of donations, belongs only to the necessary heirs and in principle it is not an inherited right. Respectively, the reduction of disposition by will, may be requested within 3 years from the announcement of the will, whereas the return of gifts within 3 years from the death of the testator, respectively from the day when the

[30] See LI of North Macedonia (article 38 par.1); LI of Slovenia (article 34 par.1); LI of Croatia (article 78); LI of Serbia (article 53); LI of Montenegro (article 36).
[31] See Law on Inheritance of Bosnia and Herzegovina, article 38 and 126.
[32] See LI of North Macedonia (article 40-42); LI of Slovenia (article 36-38); LI of Croatia (article 79-81); LI of Serbia (article 54-56); LI of Montenegro (article 38-40) LI of BH (article 39-41).

decision to declare him dead has become final.[33] Thus, the reduction of testamentary provisions and the return of gifts are carried out only on the basis of the request of the necessary heir, which means that the court will never give the necessary heir his necessary share, without requesting it.[34]As for the issue of inheritance of this right, the analyzed laws provide for different solutions. Thus, according to LIBH and LIHR, this right is inherited, only if the necessary successor before the death has submitted the claim for the necessary part.[35] Whereas, according to the LIS, in case the successor or the adopted person who has not requested the necessary part dies before the expiration of the deadline for submitting the request, this right belongs to his heirs, within six months of his death.[36] Whereas according to LINM, in case the necessary heir dies, who has not requested the necessary part until the end of the inheritance procedure, the right to claim the necessary part does not pass to his heirs. However, the descendant of the necessary heir, who himself would have been the heir if his ancestor had died before the testator, he can accomplish for himself the right to a necessary part that in this case would have belonged to him.[37] Under Slovenian and Montenegrin law, however, there is no possibility of transferring the right to the necessary part to the heirs, which means that this right is not allowed to be inherited in any way.

3. Conclusion

From the data treated and analysed at the end of this paper we can draw several conclusions, such as:

- In the legislations of the states of the former Yugoslavia, there is an approximation, particularly in terms of determining the quota of legal heirs, however there are also significant differences regarding the categorization of necessary heirs. Thus:

- In Kosovo, Serbia, Slovenia, and Montenegro, the following are considered absolutely necessary heirs: the children of the testator, his adopted children and their descendants, the adoptive spouse and the parents of the testator. Whereas as relative necessary heirs are considered brothers and sisters and grandparents of the testator.

- In Croatia, the absolute necessary heirs are considered: the children of the testator, their eldest descendant and the surviving spouse (also the surviving partner of the same sex), while the relative heirs are considered: the parents of the testator and other ancestors.

- In Northern Macedonia and Bosnia and Herzegovina, there are more limited numbers of necessary heirs. In Northern Macedonia, only the children, the adopted and the surviving spouse of the testator are considered as absolute necessary heirs, whereas the parents and siblings of the testator are considered relative necessary heirs. A similar categorization of necessary heirs is found in Bosnia and Herzegovina. In Bosnia and Herzegovina only the children of the testator and his/her surviving spouse are considered absolute necessary heirs, while relative necessary heirs are considered other heirs (i.e. nephews and nieces) parents of the testator and his siblings.

- Whilst, in most of the legislations of EU countries, there is a narrower circle of necessary legal heirs. In none of the legislations of EU countries, (with the exception of Slovenian legislation) are not included in the category of necessary heirs' brothers and sisters or grandparents of the testator. For example, in the Netherlands, Finland, Slovakia, the Czech Republic, etc., only the children of the testator are considered necessary heirs.

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[33] See LI of North Macedonia (article 44-45); LI of Slovnia (article 40-41); LI of Croatia (article 83-84); LI of Serbia (article 58-60); LI of Montengro (article 42-43) LI of BH (article 43-44).

[34] P. Klarić, M. Vedriš, *Građansko parvo* [Civil Law], 9. edition, Narodne novine, Zagreb, 2006, p.752 (Cituar nga Mónika Csöndes – Dubravka Klasiček: *The legal nature of the forced share of inheritance under the Croatian and Hungarian law*. Ëorking paper, SUNICOP 11/2012, p. 10).

[35] See Law on Inheritance of Bosnia and Herzegovina, article 43 par. 2 and LI of Croatia article 83 par. 2.

[36] See I. Evtimov (2016). *The possibility of necessary heirs to demand the transformation of the legal assumption of the obligatory nature of the right to the necessary part.* UDC: 347.65. Twenty years of the Law on Inheritance of the Republic of Serbia, p. 132.

[37] See Law on Inheritance of Macedonia article 44 par. 2.

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31. Inheritance law in Bulgaria. (Prom. SG. 22/29 Jan 1949, corr. SG. 41/21 Feb 1949, amend. SG. 275/22 Nov 1950, amend. SG. 41/28 May 1985, amend. SG. 60/24 Jul 1992, amend. SG. 21/12 Mar 1996, amend. SG. 104/6 Dec 1996, suppl. SG. 117/10 Dec 1997, suppl. SG. 96/5 Nov 1999, amend. SG. 34/25 Apr 2000, amend. SG. 59/20 Jul 2007, amend. SG. 47/23 Jun 2009).
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