Planning Cross-Border Succession

- Recent case law on the Succession Regulation
- Inheritance tax
- Digital legacy

Trier, 17-18 May 2018

Speakers

Patrick Delas, Senior Associate, Solicitor & Avocat au Barreau de Paris, Russell-Cooke, London

Andrew Godfrey, Partner, Russell-Cooke, London

Edina Harbinja, Senior Lecturer, University of Hertfordshire

Stephanie Herzog, Rechtsanwältin, Peter & Partner, Rechtsanwälte, Würselen

Daniel Lehmann, Rechtsanwalt and Partner, Baker Tilly, Munich

Martin Margonski, Notary, Slubice

Eve Pötter, Legal Adviser, Estonian Chamber of Notaries, Tallinn

Branko Reumkens, Notary, Metis Notarissen, Maastricht-Airport, Beek

Tobias Somary, Partner, Attorney at Law, Certified Specialist SBA Inheritance Law, CMS von Erlach Poncet Ltd, Zurich

Karsten Thorn, Professor of Civil Law, Bucerius Law School, Hamburg

Sjef van Erp, Professor of Civil Law, Maastricht University; Vice-President of the European Law Institute, Vienna

Key topics

- Recent (CJEU) case law on the Succession Regulation
- Sharing practical experience in applying the Succession Regulation
- Free movement of succession certificates
- Interaction of succession regimes and matrimonial property
- Inheritance tax and measures to avoid double taxation
- Digital legacy and the growing need to manage it

Languages

English, German (with simultaneous interpretation)

Event number
118D33

Organiser
Dr Angelika Fuchs, ERA

With the support of the Erasmus+ programme of the European Union
Thursday, 17 May 2018

08:45  Arrival and registration of participants

09:10  Welcome
       Angelika Fuchs

I.  THE SUCCESSION REGULATION

Moderator: Tobias Somary

09:15  Scope of the Succession Regulation, unity of succession and the boundaries of the applicable law to succession
       Karsten Thorn

09:45  Discussion

10:00  Legacy by vindication: first CJEU ruling on the Succession Regulation
       Eve Põtter

10:30  Discussion

10:45  Coffee break

11:15  ROUND TABLE
       Sharing practical experiences in applying the Succession Regulation
       Moderator: Daniel Lehmann
       • Branko Reumkens
       • Eve Põtter
       • Tobias Somary

12:45  Lunch

Moderator: Karsten Thorn

14:00  Interaction of succession regimes and matrimonial property: chances and pitfalls
       Tobias Somary

14:30  Discussion

II.  CROSS-BORDER INHERITANCE TAX ISSUES

14:45  National inheritance tax in comparative perspective and possible measures to avoid double taxation
       Daniel Lehmann

15:15  Discussion

15:30  Coffee break

15:45  WORKSHOP
       Major challenges when drafting last wills in a cross-border context: interplay of the Succession Regulation, Matrimonial Property Regulation and diverging tax regimes
       Patrick Delas and Andrew Godfrey

17:00  Results and discussion

17:45  End of first conference day

19:00  Walk through the vineyards – Meeting point: ERA main entrance

20:00  Wine-tasting and dinner at the winery “Deutschherrenhof”

Objective

The conference will address practical issues in planning cross-border successions, in particular:

- Recent (CJEU) case law on the Succession Regulation: after nearly three years of experience with the Regulation, participants will discuss key practical issues on the basis of real cases, including the most recent CJEU decisions and preliminary reference procedures.
- Inheritance tax: drafting testamentary dispositions requires knowledge of the applicable inheritance tax regimes. The conference will address national inheritance laws in comparative perspective and possible measures to avoid double taxation in cross-border situations.
- Digital legacy and the growing need to manage it: problems include the definition of digital legacy, inheritance of an account (e-mail, PayPal, social media such as Facebook and LinkedIn), rights of the heirs against the provider, and aspects of data protection.

Who should attend?

Lawyers in private practice and notaries involved in succession planning, tax lawyers, judges, ministry officials and academics.

You will learn to...

- advise on the functioning of the Succession Regulation
- apply the recent CJEU case law in this field
- provide guidance on how marriage can affect succession in a cross-border context
- explain the impact of tax regimes adopted in different jurisdictions
- administer a cross-border estate in practice

What participants said last year:

“very practice-orientated presentations”

“with its finger on the pulse of time”

“international flair”

“the added value of ERA: speakers and practitioners from many different countries who work in the same area, meet the same problems and share their solutions”
Friday, 18 May 2018

III. EUROPEAN CERTIFICATE OF SUCCESSION: PRACTICAL ISSUES

Moderator: Branko Reumkens

09:15 Proof of succession in land registration proceedings
     Sjef van Erp

09:45 Discussion

10:00 Free movement of national succession certificates: new preliminary ruling procedures (C-20/17 and C-658/17)
     Martin Margonski

10:30 Discussion

10:45 Coffee break

IV. DIGITAL LEGACY

Moderator: Sjef van Erp

11:15 Legal issues concerning digital legacy
     Stephanie Herzog

12:00 Discussion

12:15 How to prepare your digital life for your death
     Edina Harbinja

12:45 Discussion

13:15 End of conference

For programme updates: wwwера.int
Programme may be subject to amendment.

Your contact persons

Dr Angelika Fuchs
Head of Section
European Private Law
afuchs@era.int

Christiane Schmitz
Assistant
cschmitz@era.int

Joint wine tasting and dinner

After a day's intensive exchange, enjoy a guided tour through Trier’s vineyards followed by a traditional dinner. You will be guided on marked trails for approx. one hour through the vineyards (2 km). The tour ends at the “Deutschherrenhof” winery where you may taste six different local wines, accompanied by a traditional dinner straight from the barbecue.

CPD

ERA’s programmes meet the standard requirements for recognition as Continuing Professional Development (CPD). This event corresponds to 10 CPD hours.

Save the date

Law and Practice of Surrogacy
Cambridge, 25-26 June 2018
Event number: 118D100

Summer Course on Cross-Border Debt Recovery
Trier, 2-6 July 2018
Event number: 118B03

Annual Conference on European Family Law 2018
Trier, 25-26 October 2018
Event number: 118R15
I would like to register for the ERA event mentioned above.

☐ Please update my address (see below)  ☐ My address (above) is correct  ☐ Please delete my address

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Chosen seminar language:  ☐ English  ☐ German

☐ Evening programme: I shall attend the function on Thursday, 17 May (at no extra charge).

☐ Documentation: I would like online access to the background documentation one week before the event

☐ Participation certificate: Please provide me with a participation certificate

Registration fee

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* EU and ERA Patrons

- Staff of European Union institutions and agencies;
- Staff of ERA’s patrons (Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Germany and the German states, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Scotland, Slovakia, Slovenia, Spain, Sweden, United Kingdom, City of Trier);
- Fellows of the European Law Institute

** Young lawyers & other groups

- For young lawyers up to 30 years of age (important: the participant must provide a copy or details of his or her passport or identity card on registration);
- Full-time staff of universities or comparable academic institutions;
- Staff of charitable organisations or comparable institutions;
- Registration of three or more employees from the same organisation

Method of payment

☐ Credit card  For registration with credit card payment please go to our website www.era.int/?127291&en

☐ Cheque  Cheque number _______________________________________

☐ Bank transfer

I will transfer the registration fee to ERA’s account at Deutsche Bundesbank Saarbrücken:
IBAN: DE145900 00 00 00 58501900 – BIC: MARKEF1590

Important! Please state your name and the event number on the bank transfer.

I confirm my registration and accept the general terms and conditions: www.era.int/legalnotice

Place, Date  Signature