

The logo for 'tla' consists of three lowercase letters. The 't' is dark blue, the 'l' is a solid dark blue vertical bar, and the 'a' is a greyish-blue. Below the logo, the text 'tax lawyers & architects' is written in a dark blue, sans-serif font.

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MANUAL FOR INHERITANCE PROCESS IN SPAIN

LEGAL AND TAX ASPECTS

TLACORP OCTOBER 2023

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The first edition of this document was carried out in November 2023



One of the founding objectives of **TLA CORP SLP** is to provide expert, specialized, and high-quality services for foreign investors in Spain, regardless of the size of the investment and its phase. Our services range from advice prior to the acquisition of a property in Spain, whether private or business, through the corresponding tax and legal planning of the investment, through the execution of the investment project, and ending with the management of the private or business activity of the foreigner in Spain. More than 20 years in practice, more than 30 professionals on board.

We cover different **services** in matters such as:

- **Real Estate Law:** Tax and legal advice and planning on the purchase and sale of properties in Spain, execution of the purchase and sale process, and support to the buyer/seller in each and every phase of the purchase or sale of their properties in Spain. Spain.
- **Real Estate Investments** – Business investment: Tax and legal study of the investment - “Due Diligence”, advice and representation in the development of the investment or construction project, and legal support in the commercialization of the assets.
- **International Inheritance and Inheritance Law**
- **Tax advice for investors and individuals**
- **Immigration Law**
- Advice and registration of **tourist rentals**
- **Business, Corporate, Civil and Labor Law**

We provide these services in **ALL the Spanish territory**, and in **English, French, Dutch and German**.

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Welcome to our Spanish Inheritance Tax, Wills and Inheritance Law SECTION, in which you will find important information about Spanish Inheritance Tax, Wills, International Inheritance, Probate, Intestacy, etc.

Our team of specialists has prepared for you the following guide with ESSENTIAL information in matters as **why to make a Spanish Will?, which are the inheritance taxes ?; what is the law which regulates my inheritance?**, etc

In the moment in which a person passes away, in Spain, or out of Spain, these are the steps to follow:

1.- STEPS TO FOLLOW IN AN INHERITANCE PROCESS IN SPAIN

STEP ONE.- IDENTIFY THE ASSETS OF THE INHERITANCE

It is very important to identify all the assets which were into the deceased's name, such as bank accounts, real estates, life insurance, shares, cars, etc.

Sometimes this is one of the most difficult issues for foreigner citizens, since, in Spain, the Spanish citizens only have one passport number for life, and women do not change their surnames when they get married. In other countries as USA, UK , etc. this is totally the opposite, so, it is very common to find problems to identify assets, **when is even more difficult to identify the owner!.**

For this reason, the FIRST step to follow after the death is try to locate all the assets, bank accounts, cars, shares.

IMPORTANT RECOMMENDATION: Together with your Will, try to leave a LIST or FILE with of all the existing ASSETS on your name (properties, bank accounts, shares, cars, life insurances, etc), and try to leave it known to your family, in order to facilitate future tracking of the assets by your inheritors.

STEP TWO.- IDENTIFY WHICH LAW GOVERNS THE INHERITANCE. SPANISH LAWS, YOUR NATIONAL LAW?

BEFORE 2012, the **Spanish laws** stipulated that, in the case of a foreigner deceased, the law to regulate its inheritance would be the law of its nationality.

So, in theory, the position was relatively simple: **UK inheritance law was called to regulate the inheritance from UK nationals who die owning property in Spain. In the same way, Swiss law is called to regulate the inheritance from a Swiss national who dies owning property in Spain, etc.**

This system was really complicated and created confusions and conflicts with other systems and inheritance laws. Please, see some examples:

UK LAWS: UK inheritance law actually provides that the disposal of *immovable assets* (land and buildings, household and personal goods) abroad is governed by the law of the country where the property is situated; and the disposal in inheritance of *movable assets* (bank accounts, life insurances, cars, boats/yachts, shares, bonds, and other investments), is governed by the law from country of the last domicile.

FRENCH LAWS: Confirms the inheritance law of the country where the deceased had the last domicile or residence.

And, the same in other countries like USA, DENMARK, BELGIUM, SWITZERLAND, FINLAND, GERMANY, SWEDEN, NORWAY, etc

But, **WHY IS SO IMPORTANT TO IDENTIFY WHICH LAW IS APPLIED IN THE INHERITANCE?.-**

Because there are big differences between the Spanish and the other laws from other countries regarding the inheritance. The most important difference is that the Spanish have the figure of the **"Compulsory" or "Obligatory Heirs"** (*Herederos Forzosos*), which means that the testator cannot dispose from the full inheritance freely, and in whatever circumstances, he must leave the **66% of his inheritance for determinate persons called Obligatory Heirs** (mainly descendants and spouses).

This system of "Obligatory Heirs" is really common in countries like France, Belgium, Switzerland, Germany, Norway, Denmark, Sweden, Iceland, Norway, and Russia, in which the testator has the obligation to leave a percentage of his/her assets

to determinate inheritors (usually surviving spouses and children). But, this system is totally different from other nationalities like UK, USA, etc.

In this way, for example, UK Inheritance law allows the free disposal of assets, transferring will total freedom the inheritance set at the entire wish of the person. So, the testator has total freedom to leave whatever he/she wishes, to whoever he/she wishes.

With this system, it could happen that an UK citizen, with two sons, and with a property in Spain, can make a Spanish Will leaving his/her property to his/her friend, and that this last Will cannot be executed because, if Spanish laws are applied, then the 66 % of that property should be transferred to his sons, and only the remaining 33 % to be inherited by the testator's friend.

| THIS SYSTEM CREATED BIG CONFUSIONS AND MISUNDERSTANDING IN THE INHERITANCE OF EUROPEAN CITIZENS.

REGLAMENT 650/2012: THESE CONFLICTS AND CONFUSIONS ARE ALREADY SOLVED BETWEEN EUROPEAN CITIZENS WITH A LAW APPROVED , AND THAT, ALTHOUGH SOME COUNTRIES STILL HAVE NOT SIGNED THEM, LIKE UK OR DENMARK, WILL BE OF APPLICATION IN SPAIN.

This law, in simply words, gives 2 options :

Option 1: YOU CHOOSE: – The law which will regulate the inheritance of a deceased will be the one chosen by the testator. It means that YOU CAN CHOOSE the LAW that you wish to regulate your inheritance. The perfect way to do it is to expressly confirm on your Will the law that you wish to regulate your inheritance.

So, if you are French, British, German, Norwegian, etc, you can decide on your Will or Probate which is the law you want to be regulated after your decease.

Option 2: THE COUNTRY OF PERMANENT RESIDENCE: If you have not stipulated on your Will anything in relation with the law that you wished to regulate your inheritance, then, this law will be the one in which you had you residence during the last 5 years.

In cases in which you have been living in different places, and/or the permanent residence is not clear, then, the law will be the one from the country in which you had the *strongest connection* during all your life.

This Law, although approved on August 2012, **it entered in force on the 17th of August 2015**. So, after that date, inheritances where the deceased made a testament in Spain, or had the permanent residence, are regulated by this new law

STEP THREE.- LOCATE THE WILL. IS THERE A WILL?. EXECUTING A WILL-TESTAMENT IN SPAIN

The next step is to **identify whether there is a Will or not**, in order to executing the Spanish Will. In fact there may be two or more Wills – each covering a different jurisdiction. There may be an English Will covering the English assets and a Spanish Will covering the Spanish assets.

A) There is a Spanish Will.- Then, the inheritance can go ahead in accordance with its context, and proceed to executing the Spanish will.

To be valid in Spain, and to execute it in Spain, a Will has to be registered at the Spanish Registry of Wills (*Registro Central de Ultima Voluntad*). When registering a Will, a foreigner has to sign a declaration under Article 9 that his own national law is ruled by the principle of free disposal of property by testament, and that there is no equivalent to the Spanish Law of Obligatory Heirs (*Ley de Herederos Forzosos*) in some countries as USA, UK, and others.

Providing this interpretation does not change, there is in practice only one major difficulty. If a person who would have benefited under the Spanish Law of Obligatory Heirs (*Ley de Herederos Forzosos*) challenges in the Spanish courts a Will from a foreign national based on the Article 9 declaration providing for the free disposal of property, the Spanish Courts will first look at the foreign law, find that it applies Spanish law to regulate the disposal of property, and so apply Spanish law. In this case, if Spanish Law applied, Obligatory Heirs rules will be executed, and the 66 % from the Inheritance must go to the Obligatory Heirs.

If therefore there is any possibility that you might make a Will which disposes of your Spanish property in a way which could be challenged, it is definitely necessary to consult a lawyer with specialist expertise in this area.

B) There is not Spanish Will, but there is an Will made in another country. The foreign Will must be translated into Spanish – often at a cost which is more than if the deceased had made a Spanish will in the first place.

The **Grant of Probate** also needs to be obtained along with the **Death Certificate** and sometimes a **Birth Certificate** and **Marriage Certificate**. This on the face of it doesn't sound too bad – but you have to remember that if the inheritance taxes in Spain are not paid within 6 months of the date of death then fines are imposed for late payment. Obtaining the Grant of Probate before anything can happen in Spain can severely eat into this time frame – as can getting all these documents together, translated and legalized.

C) Spanish Intestacy. There is not any Will at all

If a foreign owner of property in Spain dies without making a will, in Spain or anywhere, whether resident or not, there is no dispute: his property will be disposed of in accordance with Spanish inheritance rules.

In some areas, Spanish Notaries can request ***to make the Intestacy in the country of origin first***, and then, to execute the order in Spain. It means that the eventual inheritors, must go to the country where the deceased had the nationality, make the intestacy there, and complete the intestacy process, obtaining what is called "**Letter of Administration**" or "**Intestate Succession**". Once obtained the Letter of Administration, then it must be brought to Spain to execute it over the Spanish assets.

In other cases, if the Spanish Notary knows the foreign Intestacy system, it is not necessary to make the Intestacy in the foreign country, and sometimes a Certificate of LAW provided by a local notary at the country of origin may be accepted.

So, to the fact to make the Intestacy in the country where the deceased was national will depend on the interpretation of the laws from Notary used in Spain for the Inheritance.

Executing a Will in Spain: How executing a Spanish Will

The actual acceptance of inheritance in Spain is done by formal deed in front of a Notary Public. The beneficiaries (or their representatives through a Power of Attorney) will turn up at the Notary at the appointed time and he will run through the **Escritura** (the deed of acceptance of inheritance) at a huge rate of knots and then ask the beneficiaries to sign at the bottom.

This Escritura will contain the inventory of the Spanish assets (properties, bank accounts, shares, bonds, cars, etc.), and also will list the Inheritors who, following the law of application (Spanish or other), have rights over the Spanish assets, and the percentage over those items (or the individual items obtained from each inheritor).

Regarding properties, after the signing of the title deeds, properties need **to be registered** at the appropriate Land Registry, updating the land registry records with the new inheritor's names, and the relevant inheritance taxes should be paid then.

STEP FOUR.- CALCULATE SPANISH INHERITANCE TAX

***Spanish Inheritance Tax* requires specialist legal advice for your own situation. Because the estate will not be released by the Spanish authorities until the Spanish Inheritance Tax has been paid, our simple advice is to make sure that you have enough life cover to cover not only the mortgage, but also the estimated Spanish inheritance tax bill.**

Whatever provision you make in your Will, Spanish Inheritance Tax is due on any property situated in Spain, whether the owners are resident or not, and there are no exceptions to this (unless the property is owned by a company).

The Spanish inheritance tax is charged on the recipient, not on the estate. Non-residents must prove their world-wide wealth to the Spanish tax authorities, and pay the appropriate rate of tax.

Spanish Inheritance Tax is governed by the 1988 Ley del Impuesto sobre Sucesiones y *Donaciones* (Inheritance Tax Law). This provides that non-residents who own property or rights in Spain, of whatever nature, are automatically subject to Spanish inheritance tax. It also creates some important exemptions which reduce the tax for smaller inheritances, and "multiplication coefficients" which increase it for larger inheritances, and for inheritances received by non-relatives or wealthy inheritors. This

makes it a very complex subject, as the tax not only depends on the value of the estate, but on the wealth of the recipient.

Spanish inheritance tax for Spanish residents and for non-residents

A new law entered in force at the end of 2014, which changes drastically the Inheritance Tax in Spain.

BEFORE 2015

During years, EU Non Residents in Spain were not treated in the same way as Spanish Residents for Inheritance Tax. This treatment has now considered as discrimination from the European High Courts, and, consequently, forced to Spain to change Inheritance Tax normative, in order to allow EU Non Residents to get the same benefits and reduction in taxes as Spanish Residents.

In September 2014, European High Courts decision confirmed discriminatory treatment to Non Spanish Residents made by Tax Laws from Spanish regional governments. Before this decision, Spanish residents may have access to determinate benefits and tax reductions in inheritance, offered by the different regions in Spain. Non residents were not considered as beneficiaries of these reductions, so, consequently, paying more taxes than Spanish residents.

AFTER 2015

Just AFTER 2015, a new regulation of the Spanish government entered in force.

Main consequences are:

EU citizens non residents in Spain will be treated as “residents” as per inheritance tax reductions. So, non residents have the same rights as residents for reductions and taxes.

There is a process to claim back the over-taxed payments from all those payers who were taxed with the previous system.

[Click here to know more about how to claim back tax payments from Inheritance Tax.](#)

HOW CALCULATE SPANISH INHERITANCE TAX

In Spain, inheritance tax is a rate from 7.65 to 34% from the tax base, and this is executable in all the Spanish territory. However, the tax base of the tax can be reduced with the following reductions:

- Descendants up to 21 years: From € 15,956.87 to 47,858,59 euros, depending on age.
- Descendants or adoptees over the age of 21 years, surviving spouses and ascendants: € 15,986.87.
- Other family members: € 7,993.46

These reductions are the *minimum* reductions that can be applied in a case of inheritance. But each region can improve and increase (not reduce) the reductions set by the overall way.

So, let us list a few of the tax reductions from various regions:

A) VALENCIA REGION

REDUCTION ON THE TAX BASE and TAX RATE for ASCENDANTS, DESCENDANTS and SURVIVING SPOUSE

- Descendants, or adopted younger than 21 years old: 100.000 – 156.000 EUR, and then, **reduction of the 99% % on the Tax Rate (New law 2023)**
- Descendants, or adopted older than 21 years old, surviving spouses, and ascendants: 100.000 EUR, and then, **reduction of the 99% % on the Tax Rate (New Law 2023)**

REDUCTION OF 99 % ON TAX RATE FOR SPOUSES, DESCENDANTS, ASCENDANTS in DONATION AND INHERITANCE TAX

In the Region of Valencia it is approved from May 2023 a **99% bonus/reduction in Inheritance and Donation Taxes:**

- The descendants and adoptees of the deceased or donor.

- The deceased's spouse or common-law partner of the deceased or donor.
- The parents, grandparents and other ascendants of the deceased or donor.
- The adoptive parents of the deceased or donor

– IN CASE OF PERMANENT RESIDENCE: REDUCTION 95 %

In case that the property inherited was the permanent residence of deceased, there will be a reduction on the tax base of the 95 %, with a maximum of 150.000 EUR, subjected to the following conditions:

Only when inheritors are descendants, ascendants, surviving spouse, or correlatives older than 65 years old (living with the family at least 2 years before the decease).

The property must be used as the permanent residence of the inheritors DURING, AT LEAST, 5 YEARS.

B) MURCIA REGION

There are some reductions of the base of the tax when the inheritors are receiving the permanent residence.

In the Region of Murcia they have a **99% bonus/reduction in Inheritance and Donation Taxes:**

- The descendants and adoptees of the deceased or donor.
- The deceased's spouse or common-law partner of the deceased or donor.
- The parents, grandparents and other ascendants of the deceased or donor.
- The adoptive parents of the deceased or donor

C) ANDALUCIA REGION

REDUCTION ON THE TAX BASE:

- Permanent residence. Reduction on the Taxable Base for the 99,99 % on the permanent residence value.
- For surviving spouse, descendants, and ascendants, there is non-taxable amount of 1.000.000 EUR. So, only inheritance adjudications on top of this

amount are taxable. In case of Donation between these parties, there is a bonification in the tax to pay for 99 %.

STEP FIVE.- SPANISH INHERITANCE LAW. RULES OF SUCCESSION BY SPANISH LAWS

Spanish law provides rules for inheritance (known as the Law of Obligatory Heirs or “Forced Inheritance Rules”- Ley de Herederos Forzosos).

The following explanation is based on the law in force in 1999, and is provided solely for illustration. The law may have changed since then, and you should not therefore rely on its accuracy (please refer to the disclaimer the legal notice in the site). If you are concerned about inheritance matters, you must take specialised legal advice.

The law provides that a spouse keeps half of all property acquired during marriage, so if the property is owned jointly, it is only half which goes into the estate. The law then provides that, in dealing with the property in the estate:

(1) a spouse is entitled to a life interest (usufructo vitalicio) in one-third but ownership of this third must be willed to surviving children – the testator (the person making the will) can choose how this is divided, and the children do not inherit outright until the spouse dies;

(2) outright ownership of another one-third must go to the surviving children in equal shares; and

(3) the remaining one-third can be disposed of freely.

(4) if there are no children, then surviving parents have a right to one-third if there is a surviving spouse, and one-half if not.

So for a married couple with children, if we assume that one spouse would probably want to will as much as possible to their partner, the best achievable situation would be:

(1) a spouse would keep his/her own 50%;

(2) they could then inherit one-third of the other half under free disposal;

(3) they would have a life tenancy in another third of the other half.

That means that ownership of only one-third of one-half (i.e. one-sixth or 16.6% of the total) need actually pass directly to children. So if this suits your intentions, you have no problem and you can go ahead and make a Spanish will in accordance with the Law of Obligatory Heirs. Other clauses can be written into a Spanish will to further help the position of the spouse.

IMPORTANT: YOU NEED TO COMPLETE THE INHERITANCE PROCESS BEFORE 6 MONTHS FROM THE DATE OF THE DEATH. OTHERWISE, PENALTIES MAY ARISE FROM THE SPANISH TAX OFFICES – Said that, it is important to know that this time can be extended up to 6 month more (one year in total, in case of international parties involved. The sole condition for this is that your lawyer must apply for this extension inside the initial 5 months after the date of the death.

IS THERE AN OBLIGATION TO MAKE A WILL IN SPAIN WHEN BUYING A SPANISH PROPERTY?

There is some confusion in the market in relation when deciding to make a Will in Spain when you have Spanish assets.

The majority of our clients, when buying a house in Spain, they ask us if they have to make a Will.

Our answer is: **NO. It is not obligatory.** There is not any law in Spain which forces citizens to make a Will in Spain when they have Spanish assets.

Also, you can make your Will in UK. International laws clearly establish that a Will made in a foreign country, and following this country normative, is perfectly valid to regulate assets from the testator even if they are in another country.

Once confirmed that it is not obligatory to sign a Will in Spain, and that you may make a Will in your country of origin, we move forward and say that although “not obligatory” it is “recommendable” to make a Will in Spain when you have Spanish assets.

SO, WHICH ARE THE ADVANTAGES TO MAKE A WILL IN SPAIN WHEN BUYING A PROPERTY?

FIRST.– Because it will be the perfect way to planning your inheritance estate, guarantying that you the inheritance will be regulated by your national laws.

Overall when you come from countries like UK or USA when the inheritance system is quite different from the Spanish ones. In these countries, the election of the inheritors is “free”. There is “free disposal of assets on inheritance” when making a Will.

But in Spain is different. Spanish laws limit the freedom of disposal of the testator in a Will. This limitation passes to respect up to 2/3 of the inheritance to some members of the family (mainly, surviving spouse and descendants).

And this is important, because, if you have assets in Spain, and you are not “living” in Spain on permanent basis (you are non-resident in Spain), in case of death, the inheritance process of these assets will be regulated by your national laws.

But, if you are Spanish Resident (you are living in Spain in permanent basis-more than 6 months per year during the last 5 years before death), then, if you do not expressly say the opposite in a Will, the law to regulate your inheritance may be the “Spanish” and not your national law.

This interpretation comes from a recent normative from 2015.

French, German, Italian, Norwegian, Swedish, etc, use to have a similar system as the Spanish ones, which is the respect of some percentage of the inheritance assets to “obligatory heirs”. But, in UK and USA is different.

So, if you are a Spanish resident, or your intention is to live in Spain permanently and your intention is to pass your assets to some different from your surviving spouse or your children, in this case it will be highly recommendable to make a Will, in Spain, or in UK-USA, where you clearly confirm that, in case of death, you expressly want to be regulated by your “national laws” and NOT by the “Spanish” ones.

If this is not the case, and you have not mentioned in a Will that instruction, your inheritance will be regulated by the Spanish laws.

So, as UK or USA, when resident in Spain, the best way to guaranty that your Spanish assets will be regulated by your national law

SECOND.- Legalizing a foreing Will in Spain is MORE EXPENSIVE and MORE COMPLICATE than having an existing Spanish Will.

So, if you had not a Spanish Will, and you only have a UK-USA-French-Beligum, etc, Will, then, your inheritors, in order to execute the UK Will in Spain, they have do the following:

1. A certified copy of your Grant of Probate/Act of Inheritance must be legalized with "La Hague Apostile", which is an international stamp obtained from the Foreign Office.
2. A Spanish translation of this certified copy must be prepared and validated by an official translator.-
3. A Spanish lawyer must be empowered to prepare a list of the assets in Spain, and to execute the will, and pay the inheritance taxes.
4. A Spanish Notary must then proceed with the execution of the Will

Due to all the above complicate process to execute a foreign Will in Spain, with all these steps, and expenses, it is recommendable to make a Spanish Will in Spain. It will safe your inheritors time and money.

| AS CONCLUSION: IT IS NOT OBLIGATORY TO MAKE A WILL IN SPAIN, BUT IT IS RECOMMENDABLE

Important recommendations when making a Spanish will:

Ask for previous advice to a specialist in International Inheritance.

Not all the Lawyers and legal advisers have the necessary qualification to deal with international inheritance.

CHOOSE YOUR LAW. Make sure that the law chosen will be the one that will regulate your Probate.

CHECK YOUR CURRENT WILLS! Coordinate your Will with Spanish Will.

Inform your Solicitor about the Will made on your country, if any, in order to elaborate the Spanish Will in accordance with the UK one. It will avoid contradictory disposals which could create serious problems to your inheritors.

Make the Spanish Will ONLY FOR SPAIN.

Make sure that your Solicitor considers in the Will just the Spanish assets, in order to do not enter in conflict with other Wills made in other countries. Take into consideration the expression that in case of death, you expressly want to be regulated by your "national laws" and NOT by the "Spanish" ones. Ask to your Solicitor to name an "Executor" if convenient.

| PRACTICAL ASPECTS

There are specific rules governing the contents and form of a Will in Spain, so you must get professional advice from your lawyer at this respect.

But in order to give you some practical guidelines, please, pay attention to the following: The will must be drawn up in two columns, one in Spanish and the other in English.

The Will must be notarized. Usually, the standard form of the Wills is the "testamento abierto", or "open Will".

In these kind of Wills, the notary keeps the original, gives the testator an authorised copy, and registers it at the "Registro Central de Ultima Voluntades" or "Probate Registry".

Alternatively, if you wished to keep the provisions of your will secret, it is possible to make a "*testamento cerrado*", or "closed Will", where the content of the Wills is not revealed to the notary. Finally, make sure that your Spanish Will deals only with your real estate in Spain, and that your "foreign" Will expressly excludes this.

2-. HOW EXECUTE AN INTERNATIONAL INHERITANCE IN SPAIN

Usually, depending on the country where the inheritance is processed, the following steps need to be followed:

- The testament or Will must be presented to a Notary of the foreign country, in order to:
 - Confirm that it was the last Testament made by the deceased, and obtain that confirmation in written. This document is different depending on the different countries:
 - In **UK** is called **GRANT OF PROBATE** in case of Will, and **Letter of administration** in case of No Will-Intestate.
 - In **USA** is called "**Probate**" and **Letter of Administration** (in case of No Will-Intestate)
 - In **France/Belgium** is called "**Déclaration d'Héritiers**" and "**Adjudication de Biens**".
 - In **Holland/Belgium** it is called "**Notariële akte van verklaring van erfgenamen**" and "**Toewijzing van active**"
 - In **Germany** is called Notarielle Beurkundung der Erbenerklärung und Vermögensaufteilung

Then, the above notarial documents from the notary must be:

- ***Apostilled with the international La Hague Apostile***
- ***Translated into Spanish by official translator***

Then, these documents must be sent to us in Spain, and we have to do the following:

- ***“Certiifcado de Últimas Voluntades” – Certificate of Last Will.*** This document confirms if there was, or there was no Testament in Spain: Even we are provided with a copy of a determinate Testament, this makes no difference on the immediate task to do which is to obtain confirmation from Madrid about the existence of a Spanish Testament, and in which notary office is located.

For this, it is needed:

- **Original Death Certificate** stamped with an international stamp obtained in the Foreign Office called ***“La Hague Apostile”***
- **Translation of Death Certificate.** We confirm the Death Certificate is also translated.

Once we obtain the *Certificate of Last Will* from Madrid, and that it is confirmed that in Spain there was no Testament, we will be in the position to confirm the following steps of the process, which will pass from:

- Getting the notarial documents from the inheritors and bring them to a **Spanish notary**
- **Executing the inheritance** in Spain
- **Changing the names** on the land registry office into your name
- **Pay taxes and expenses**

OTHER DOCUMENTS:

- To obtain what we call **N.I. E. number**, from all the inheritors. This is a document which is requested in Spain from you to make transactions in

Spain. Please, note that this is a document needed not only to completing the inheritance, but to complete also the sale of the property if the case.

- It is recommendable you provide your Spanish lawyer with a **Power of Attorney (POA)**: In order to avoid you come to Spain to sign documents, and assisting to personal meetings related to the sale and the inheritance. Your lawyer can also use the POA to obtain for you the NIE number in Spain.
- To present all the documents to a Spanish notary. The Spanish notary will prepare the **inheritance deeds** to be signed.
- To sign all the necessary documents in Spain, and to present **declaration of Spanish Inheritance Tax**.
- To complete the **registration procedure** at the Spanish Land registry.

Finally, it will be necessary to:

- Obtain **renovation of the certificate of habitation** in the name of the inheritors
- Complete the **change of the water, electric, bank accounts**, etc in the name of the inheritors

3.- IMMEDIATE STEPS TO FOLLOW IN THE EVENT THAT SOMEONE DIES IN SPANISH TERRITORY

Steps to follow after the decease of a relative or family member in Spain.

In the majority of cases, when a family member pass away, we found ourselves in a situation in which we do not know what to do with documents, and steps to follow. These kind of actions improves the stress and the emotive situation in which we find after the loss of a loved.

In order to help you to understand the different steps to follow, we have created the following report to guide you and to help you in these difficult circumstances:

1.- Certificado Médico de Defunción (CMD) – Medical Death Certificate

In case the family member passes away at home, you need to call the emergency medical service, which, in Spain, is the 112. The attending Doctor will issue then the CMD. In case the action requires from additional certification from the Tribunals, a Judge should attend also the place, in order to decide the steps to follow then.

In the case the action occurs at the Hospital, that certificate will be used there.

The CMD constitutes the most official document to certify the death, and, it is very important to bring it to the Civil Registry office of the village/Town.

Usually, the certificate can be obtained directly by the funeral company which managed the funeral as this uses to be included in their services.

In that document is shown the name of the doctor, the death' cause and the complete name of the deceased.

2.- Check if there was a “Funeral Plan” contracted

In case there was a Funeral plan contracted, the insurance company will carry out of the process. They will take care of the funeral, CMD, etc.

3.- Funeral Services

Funeral Services start when the Doctor issues the CMD.

Funeral company will take care of the different steps and actions as: choosing the coffin, transferring the deceased to the funeral house, ceremonies, and transfer of the corpse and burial at the chosen cemetery.

Funeral companies are responsible for providing many of these services, which could, or could not be included in the insurance of the deceased. Also, keep in mind that the cemetery charges a municipal fee for the burial or cremation of the body.

4.- Registration of death in the Civil Registry

The CMD must be registered at the Civil Registry office.

The declaration must be made in the Civil Registry of the municipality where the death occurred, ***within 24 hours of the death***. You must provide the medical death certificate.

If not, the burial license will not be issued. In general, it is the funeral agents who are responsible for carrying out these procedures in the Civil Registry, on behalf of the family, but the relatives of the deceased can also go.

Exceptions to consider:

- If the place where the person has died is unknown, the death will be registered in the Registry of the place where the body is found.
- For the registration of deaths produced during a trip, the Registry of the place where the burial should take place or, failing that, the Registry of the town or city of first arrival will be competent.
- In the event of a shipwreck or an aerial catastrophe, the corresponding Register will be that of the place where the first steps are instructed. If no proceedings are conducted by the Spanish authorities, the jurisdiction will be determined by the place of the incident.

5.- The license and burial

The license is the authorization **issued by the Civil Registry** that allows the deceased **to be buried or cremated**. The burial must take place at least 24 hours after the time of death. After obtaining the death certificate and registering the death in the registry, the body can be buried or cremated.

This procedure is also responsible for the contracted funeral services

6.- Other less urgent procedures to carry out

After these priority procedures, other procedures begin that are not as urgent but cannot be ignored, such as:

- Procedures after the death of a relative with a Social Security pension
- Procedures to obtain a widow's pension
- To deal with bank accounts

- To deal with the inheritance process, change names in property and other assets' names, etc.

The best way to proceed?- Provide with a power of attorney to your Lawyer to deal with all the steps of the process in order to discharge you and your family about all the steps to follow in Spain.

IMPORTANT NOTE: Please, pay attention that the Spanish administration requires the inheritance process to be completed before **6 months** from the date of the death. Please, note that this time can be extended for **an extra period of 6 months**, but your layer must apply for this extension inside the first 5 months after the death.

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