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NEWSLETTER

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International Successions and Estate planning: Key Considerations for Family Businesses and Private Clients

INTRODUCTION

In a landscape increasingly defined by the international mobility of individuals, companies, and assets, effective succession planning has become essential to ensuring legal certainty and safeguarding the continuity of family wealth. Recent experience confirms that cross-border successions require proactive strategies that allow for coordination between jurisdictions and risk mitigation.

The Resolution issued by the *Spanish Dirección General de Seguridad Jurídica y Fe Pública on 23 July 2025*¹ strengthened this approach by recognising the German Erbschein² as sufficient evidence of heirship before the Spanish Land Registry, without requiring supplementary documentation or duplicate certificates. This development highlights the growing relevance of well-structured succession and documentary planning for clients with globally distributed assets.

¹ General directorate of Legal Security and Public Faith

² German heirs certificate

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1. IMPACT OF THE INTERNATIONAL REGULATORY FRAMEWORK ON SUCCESSION

Regulation (EU) 650/2012 establishes the habitual residence of the deceased as the primary connecting factor. Without adequate planning, this may lead to the unintended application of foreign legal systems, potentially affecting forced heirship rules, inheritance shares, or the protection of the surviving spouse. Moreover, it is crucial to consider the internal legal diversity within some Member States, such as the coexistence of regional civil laws in Spain.

Accordingly, defining the applicable law and executing suitable wills is essential to preventing intestate proceedings in unexpected jurisdictions.

2. FAMILY BUSINESSES: CONTINUITY AND GOVERNANCE IN GENERATIONAL TRANSITIONS

Succession represents one of the most sensitive and risk-laden phases for family businesses. Insufficient foresight may result in:

- unintended dispersion of share ownership,
- paralysis of decision-making bodies,
- disputes between family branches,
- insecurity among shareholders, employees, and investors.

Properly drafted family protocols and corporate governance agreements are decisive in ensuring the long-term stability of the business.



3. TAX AND REGISTRY RISKS IN INTERNATIONALLY DISTRIBUTED ASSETS

The presence of assets across multiple jurisdictions requires careful coordination regarding:

- inheritance tax filing deadlines,
- applicable regulations in each jurisdiction,
- risks of double taxation,
- proof and accreditation of foreign law.

Incomplete or non-standardised documentation—such as non-harmonised foreign certificates—can lead to significant delays in asset registration or tax processing. The analysis of the Erbschein in Spain illustrates the importance of documentary harmonisation.

4. STRATEGIC RECOMMENDATIONS

Private clients and family businesses should consider:

- Designating the applicable law to avoid uncertainty and litigation.
- Executing a will that reflects the options available under each relevant jurisdiction.
- Reviewing the matrimonial property regime or the situation of a couple's stable partnership.
- Formalising family protocols and corporate governance rules.
- Anticipating international tax exposure.
- Confirming the validity and registrability of foreign documents before commencing succession procedures.



CONCLUSION

Cross-border successions demand rigorous and coordinated planning. Although European legal frameworks—*such as the recent doctrine on the Erbschein*—demonstrate a trend toward enhanced cooperation among authorities, they also involve increased scrutiny regarding the correct accreditation of the applicable law.

For family businesses and private clients, prior preparation is not only recommended: it is an essential measure to preserve continuity, protect assets and avoid legal and tax uncertainties.

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