

Abatement actions to protect compulsory portions in Switzerland

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Swiss succession law protects close relatives through compulsory portions. Where a will, an inheritance contract or lifetime gifts leave a protected heir with less than this minimum, the heir can bring an abatement action to restore it.

1 Who is protected

Following the revision of Swiss inheritance law that came into force on 1 January 2023, compulsory portions apply to descendants and to the surviving spouse or registered partner. Parents no longer have a compulsory portion. The portion of descendants is now half of their statutory share, and that of the spouse or registered partner remains half of the statutory share (Art. 471 CC). The remainder is freely disposable, which gives testators more room than under the former rules.

2 What can be reduced

The abatement action under Art. 522 et seq. CC allows a protected heir to have dispositions reduced to the extent necessary to restore the compulsory portion. It covers dispositions upon death, and certain lifetime gifts are also included under Art. 527 CC, for example gifts that were freely revocable, certain advances on inheritance and gifts intended to circumvent the rules on compulsory portions. Whether transfers into trusts, foundations or insurance structures fall within these rules is a frequent source of dispute and depends heavily on the facts.

3 Calculating the claim

The court must first establish the estate, add back the lifetime gifts subject to abatement and then calculate each compulsory portion. This exercise

often requires valuations of companies, real estate and portfolios held in several countries, together with information about transfers made years before death. Heirs who lack this information may need to obtain it from co-heirs, executors or banks before the claim can be quantified.

4 Deadlines and cross-border issues

Under Art. 533 CC the action is generally subject to a one-year period from the heir's knowledge of the infringement and an absolute ten-year period. Whether Swiss forced heirship applies at all depends on the applicable succession law. A foreign national with a last domicile in Switzerland may, within limits, choose the law of their nationality, while an estate governed by a foreign law may not be subject to Swiss compulsory portions at all.

5 What pays off in practice

- **Determine the applicable law first** since forced heirship only matters where Swiss law governs the succession.
- **Trace lifetime transfers** including gifts to trusts and companies, because they may enlarge the calculation basis.
- **Act within one year** of learning of the infringement to avoid losing the claim.

6 How Ressos Legal helps

I advise protected heirs and beneficiaries of estates on compulsory portions and represent them in abatement proceedings and settlement negotiations. [Contact me](#) for a first conversation.

For general information only. This article does not constitute legal or tax advice, does not replace advice on an individual case and creates no lawyer-client relationship. It reflects the legal position as of September 2026.

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