

The reform of Swiss succession law

*Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland), Solicitor (Hong Kong),
Solicitor (England & Wales)*

Swiss succession law has been modernised in two stages. The first stage, which entered into force on 1 January 2023, reduced the compulsory shares of descendants and abolished the compulsory share of parents. Under the previous law, descendants were entitled to three quarters of their statutory share. The new law reduces this entitlement to one half, so that a testator with children can now dispose freely of a larger part of the estate.¹ The increased freedom of disposition makes it easier to transfer a family company to one child, to provide for a partner who is not married to the testator or to dedicate part of the estate to a foundation. For entrepreneurs in Basel, whose wealth is often concentrated in a single company, the reform has opened new options in succession planning.

The second stage concerns the succession of family businesses. A draft that would facilitate the transfer of a business to a single heir, by granting the heir the right to have the business allocated to him and to pay the other heirs over time, has been debated in Parliament.² The reform responds to the concern that compulsory shares can force the sale or division of family companies when a founder dies.

The rules of Swiss private international law on succession were also revised. The revision, which entered into force on 1 January 2025, aligned the Swiss rules more closely with the European Succession Regulation. It extended the possibilities for foreign nationals living in Switzerland and Swiss nationals living abroad to choose the law applicable to their succession and the competent authorities while reducing the risk of conflicting decisions between Swiss and European authorities.³

1 Notes

1. On the revision of the Swiss law of succession in force since 1 January 2023 (reduction of the compulsory share of descendants to one half of

The reform of Swiss succession law

the statutory share, abolition of the compulsory share of parents, Art. 471 ZGB), see the Federal Act of 18 December 2020. To be verified. ↩

2. On the draft of the Federal Council on the facilitation of the succession of companies (business succession under the law of succession), message of 10 June 2022, and the parliamentary deliberations, see the federal records. Status to be verified. ↩
3. On the revision of the succession provisions of the Federal Act on Private International Law (Art. 86–96 PILA), adopted on 22 December 2023 and in force since 1 January 2025, see the federal records. To be verified. ↩

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.

Online version: helveticaregister.com/basel-the-reform-of-swiss-succession-law