

International successions

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Because Geneva's clientele is international, so are its successions. A client may be a foreign national, reside in Geneva, own assets in several countries and have heirs settled on several continents. Planning such an estate requires the coordination of several bodies of law and several tax systems.

Swiss private international law in principle subjects the succession of a person domiciled in Switzerland to Swiss law, while allowing a foreign national to submit his or her succession to the law of his or her State of nationality by will or by inheritance agreement.¹ A revision of these rules entered into force recently, with the aim of reducing conflicts of jurisdiction with neighbouring States and widening the available choices.² In the European Union, the Succession Regulation in principle subjects the succession to the law of the deceased's last habitual residence, with the option of choosing the law of nationality.³ Coordinating these rules calls for careful examination, particularly for Geneva residents who hold assets in France.

The taxation of international successions raises problems of double taxation. Switzerland has concluded few treaties in the field of inheritance tax. France's termination of the Franco-Swiss treaty, with effect from 2015, exposed heirs resident in France of deceased persons domiciled in Switzerland to French taxation on the entire estate, at high rates.⁴ This situation illustrates the risk posed by foreign decisions that Part A highlighted in connection with the *droit d'aubaine*.

Geneva practitioners have developed recognised expertise in these matters, working in coordination with foreign advisers. Part J will show that the French language is an asset in serving French-speaking clients from Europe, Africa and elsewhere in these fields.

Worked example. A deceased person domiciled in Geneva leaves an estate of CHF 20 million to his two children, one of whom resides in

Geneva and the other in France. The share of the child living in Geneva is exempt from inheritance tax in Geneva. The share of the child resident in France, namely CHF 10 million, is subject to French inheritance tax, the marginal rate of which for direct descendants reaches 45 per cent above a certain threshold, which may amount to several million francs.⁵ Simplified as they are, the figures show how much the residence of the heirs matters in planning.

1 Notes

1. Art. 86 et seq. of the Federal Act on Private International Law (PILA; SR 291); revision of Chapter 6 of the PILA in force since 1 January 2025 (Art. 91 PILA: choice of the law of a State of nationality, now also open to dual nationals holding Swiss citizenship, subject to the forced heirship shares of Swiss law); Meyerlustenberger Lachenal Froriep, “Nouveau droit des successions internationales : un pas en avant, un pas en arrière” (New international succession law: one step forward, one step back), mll-news.com (accessed September 2026). ↩
2. Federal Council, “Droit des successions internationales : de nouvelles règles en 2025” (International succession law: new rules in 2025), press release of 26 June 2024, admin.ch: entry into force of the revised Chapter 6 of the PILA on 1 January 2025 in order to reduce conflicts of jurisdiction with foreign authorities. ↩
3. Regulation (EU) No 650/2012 of 4 July 2012 on jurisdiction, applicable law, recognition and enforcement of decisions in matters of succession and on the creation of a European Certificate of Succession, applicable to successions opened since 17 August 2015, excluding the United Kingdom, Ireland and Denmark; EUR-Lex and CMS, “Successions internationales : règlement européen n° 650/2012”, cms.law (accessed September 2026). ↩
4. Termination by France, by diplomatic note of 17 June 2014, of the Franco-Swiss treaty of 31 December 1953 on inheritance taxes, which ceased to apply to successions opened from 1 January 2015, French domestic law (Art. 750 ter CGI) applying since then; Bulletin officiel des finances publiques, “Incidence au 1er janvier 2015 de la dénonciation de la convention par la France le 17 juin 2014”, bofip.impots.gouv.fr. ↩

5. French scale of inheritance tax for direct descendants: from 5% to 45%, the latter rate applying to the taxable share exceeding EUR 1,805,677, after an allowance of EUR 100,000 per child; “Impôt succession 2026 : le barème des droits, de 5 % à 45 %”, legare.fr (accessed September 2026). ↩

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