

International successions

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The families of Zug are often international: the deceased may be a foreign national, the heirs may live in several countries and the assets may be located around the world. The Federal Act on Private International Law determines which courts have jurisdiction and which law applies. In principle, the succession of a person whose last domicile was in Switzerland is governed by Swiss law and falls within the jurisdiction of the Swiss authorities at the last domicile. A foreign national may, however, choose the law of his nationality to govern his succession.¹ The revision of these provisions, in force since 1 January 2025, aligned the Swiss rules more closely with the European Succession Regulation, which applies in most member states of the European Union. It thereby reduced the risk of conflicting decisions.² For a family that moves to Zug from a member state of the European Union, the interaction between the Swiss rules and the European Succession Regulation must be analysed carefully. The European regulation also connects the succession to the habitual residence of the deceased while allowing a choice of the law of nationality. A family that has moved to Zug, and whose members retain their foreign nationality, must decide whether its succession should be governed by Swiss law, with its reduced compulsory portions and its freedom of disposition, or by the law of its nationality. Its wills must then contain the appropriate choice of law. The effect of the move on existing wills, inheritance contracts and marriage contracts must be reviewed, since they may have been drafted on the assumption of a different applicable law.

The matrimonial property regime of the spouses is equally important. It determines which assets belong to the estate of each spouse and which are to be divided at the dissolution of the marriage. Unless the spouses have chosen the applicable law or concluded a marriage contract, the law applicable to their matrimonial property regime may change when they move to Switzerland. Such a change can have significant consequences for the distribution of the family's wealth.³

1 Notes

1. IPRG (SR 291) as amended by the Federal Act of 22 December 2023, in force 1 January 2025 (AS 2024 330), text via [swissrights.ch](https://www.swissrights.ch): jurisdiction of the Swiss courts or authorities at the last domicile of the deceased (Art. 86 para. 1), Swiss law for the estate of a person with last domicile in Switzerland (Art. 90 para. 1), and choice of the law of one of the states of nationality by testamentary disposition or contract of succession (Art. 91 para. 1, previously Art. 90 para. 2). ↩
2. Federal Act of 22 December 2023 amending the IPRG (succession), in force 1 January 2025 (AS 2024 330; BBl 2020 3309), per the amendment notes to Art. 86, 90 and 91 IPRG on [swissrights.ch](https://www.swissrights.ch). Schellenberg Wittmer, "Revision des Schweizer Internationalen Erbrechts", [swlegal.com](https://www.swlegal.com): the revision aims to align the Swiss rules at least partially with the EU Succession Regulation and to avoid conflicting jurisdiction. ↩
3. Art. 52 and 55 IPRG, text via [swissrights.ch](https://www.swissrights.ch): spouses may choose the law of their common domicile, of the place of marriage or of one of their states of nationality (Art. 52). When spouses move their domicile to another state, the law of the new state applies retroactively from the time of the marriage unless they exclude this in writing, and a change of domicile has no effect where they have agreed on the former law or concluded a marriage contract (Art. 55). ↩

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