

The Swiss law of succession

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The law of succession determines what happens to the wealth of a person at death. Swiss succession law, contained in the Civil Code, provides for statutory heirs, the spouse and the descendants in the first place. It also provides for compulsory portions, a share of the estate that the deceased cannot take from certain heirs by will. The revision of succession law in force since 1 January 2023 increased the freedom of testators significantly. The compulsory portion of the descendants was reduced from three quarters to one half of their statutory share, so that children receive a compulsory portion of one quarter of the estate if the deceased was married and one half if not. The compulsory portion of the parents was abolished. The compulsory portion of the surviving spouse remained at one half of the statutory share. The disposable part of the estate where the surviving spouse receives a usufruct was increased from one quarter to one half.¹ The increased freedom of disposition is of particular importance for entrepreneurial families. It allows the testator to leave a larger share of the family company to the successor who will manage it and to compensate the other heirs with other assets or with a smaller share. A further revision, concerning the succession of companies and intended to facilitate the transfer of family businesses to a single heir, has been under discussion.² The combination of the revised succession law with the absence of inheritance tax for descendants in Zug gives the families of the canton considerable scope for the planning of their succession.

1 Notes

1. Source as cited in the printed edition. ↩

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2. Verein Successio, verein-successio.ch, news: the Federal Council adopted the dispatch and draft on the succession of companies in succession law on 10 June 2022. The Council of States decided on 15 June 2023 by 27 to 12 votes not to enter into the matter. A further decision with deviations (Art. 473, 616 and 619 ZGB) is reported for 20 September 2023. ↩

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