

"INTERNATIONAL SUCCESSIONS"**RIGHTS OF CLOSE HEIRS**
in the presence of testamentary dispositions**Introduction**

The following comparative tables concern member countries of the LEXUNION network. The first table shows the rights to a reserved portion, in other words the minimum share that the deceased cannot - in principle - take away from some of his or her relatives, such as the [surviving spouse or partner](#), as well as [direct-line heirs](#), namely descendants and ascendants, even if the deceased leaves testamentary dispositions. The second table shows the portion of the estate which the deceased may dispose of freely.

Aim of this Fact Sheet

Whereas Fact Sheet No. 1 (2026) showed the rights of heirs in the absence of testamentary dispositions, this one aims to show, *across all member countries of the Lexunion network, both the margin for manoeuvre that a person intending to make testamentary dispositions has and the restrictions that apply (specifically reserved portions).*

By reference to these two Fact Sheets, you will be able to:

- Make a comparative analysis of the portions of an estate that are prescribed by law as well as the scope for testamentary freedom,
- Analyse whether it is expedient to make a will according to the country of residence,
- Analyse whether it is expedient, in an international context, to make a choice of law (*professio juris*) as offered by Regulation (EU) No 650/2012 on successions.

Please consult the professionals in the LEXUNION network who will look at your particular situation and advise you on the issues concerned and opportunities available

Abbreviation

n: Number of children of the deceased

U: Usufruct

BO: Bare ownership

FO: Full ownership

N/A: Non Applicable










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RIGHTS OF CLOSE HEIRS ENTITLED TO A RESERVED PORTION – In the presence of a will

	 BELGIUM	 FRANCE	 GERMANY	 NETHERLANDS	 PORTUGAL	 SPAIN*	 SWITZERLAND	 ENGLAND WALES	 ITALY
CONJOINT									
Sem-sex marriage is possible									
A) When descendants are present	<u>Concrete reserved portion:</u> usufruct of family home OR <u>Abstract reserved portion:</u> 1/2 U of the estate	N/A (Other than temporary right of use and occupation over the home for one year)	If community of property 1/4 + acquisitions If separation of property: 1/4 if 1 child 1/6 if 2 children 1/8 if > 2 children	Usufruct of necessary property (e.g. home)	1/2 if 1 child 1/3 if 2 children 1/4 if > 2 children + Lifelong right of occupation over the family home	1/3 U	1/4	N/A:	1/3 if 1 child 1/4 if > 1 child + Lifelong right of occupation over the family home
B) With ascendants and without descendants		1/4	If community of property: 1/4 + acquisitions If separation of property: 1/4	- Varies according to the needs of the surviving spouse -	4/9 + Lifelong right of occupation over the family home	1/2 U	3/8	absolute testamentary freedom	1/2 + Lifelong right of occupation over the family home
C) Without descendants or ascendants		1/4	If community of property: 1/2 + acquisitions If separation of property: 1/2		2/3 + Lifelong right of occupation over the family home	2/3 U	1/2 (*)		1/2 + Lifelong right of occupation over the family home
REGISTERED PARTNER	-	-	Same as the spouse	Same as the spouse (both for same-sex and different-sex couples)	-	-	Same as the spouse (only for same-sex couples who entered into a civil partnership before marriage was extended to all)	-	Civil partnership(*): same as the spouse Registered partnership (**) (**) N/A (other than a personal and temporary - between 2 and 5 years - right over the family home)
DESCENDANTS									
A) With spouse									
If 1 child	1/2 BO	1/2 FO or 3/4 BO	1/4	Right in personam of 1/4 (**)	1/3	1/2 BO	1/4 (or 1/2 BO in the presence of joint children only)	-	1/3
If 2 children (each)	1/4 BO	1/3 FO or 3/8 BO	If community of property 1/8 If separation of property 1/6	Right in personam of 1/6 (**)	5/24	1/3 + 1/3 BO together (min. 1/6 each)**	Idem / 2	-	1/4
If > 2 children (each)	1/2n BO	3/4 FO or 3/4 BO to be divided between the children	If community of property 1/4n If separation of property 3/8n	Right in personam of 1/2 (n+1) (**)	5/12n	1/3 + 1/3 BO together (min. 1/3n)**	Idem / n	-	1/2n
B) Without spouse									
If 1 child	1/2	1/2	1/2	1/2	2/3	2/3	1/2	-	1/2
If 2 children (each)	1/4	1/3	1/4	1/4	1/3	2/3 together (min. 1/6 each)**	1/4	-	1/3
If > 2 children (each)	1/2n	3/4n	1/2n	1/2n	2/3n	2/3 together (min. 1/3n each)**	1/2n	-	2/3n
ASCENDANTS* (only in the absence of descendants)									
A) In the presence of a spouse	- (*)	- (*)	1/16 each if community of property or 1/8 each if separation of property(**)	-	2/9 (by half between the 2 parents or to the sole surviving parent)	1/3 (by half between the 2 parents or to the sole surviving parent)	-	-	1/4 (by half between the 2 parents or to the sole surviving parent)
B) Without spouse	- (*)	- (*)	1/4 per parent(**)	-	2/3	1/2 (by half between the 2 parents or to the sole surviving parent)	-	-	1/3 (by half between the 2 parents or to the sole surviving parent)
(*) Applies only to privileged ascendants, i.e. father and mother, where the deceased has no descendants	(*) Ascendants are no longer entitled to a reserved portion for successions opened as from 01.09.2018	(*) Ascendants are no longer entitled to a reserved portion for successions opened as from 01.07.2002	(*) The reserved portion is not automatic. (**) The share of a predeceased parent falls to the latter's heirs	(*) The Netherlands has other legal rights enjoyed by children and others, such as an amount for children's education, which must be observed by the heirs		(*) This is the case under general law but certain local laws (e.g. Navarra) do not provide for any reserved portion. (**) The testator may, thanks to the 'mejora', decide to benefit one or more of their descendants	(*) If the father/mother have no descendants. If there are children of the father/mother, the surviving spouse's reserved portion is 3/8		(*) for homosexual couples only (**) hetero or homosexual

RIGHTS OF CLOSE HEIRS ENTITLED TO A RESERVED PORTION - In the presence of a will
 DISPOSABLE PORTION - In the presence of a will


BELGIUM

FRANCE

GERMANY*

NETHERLANDS

PORTUGAL

SPAIN*

SWITZERLAND

ENGLAND WALES

ITALY
DISPOSABLE PORTION (DP)

If descendants only	1/2	<u>Ordinary Disposable Portion (DP)</u> 1/2 in the presence of 1 child 1/3 in the presence of 2 children 1/4 in the presence of 3 children or +		1/2		1/3	1/2		1/2 if 1 child 1/3 if > 1 child
If descendants + spouse	1/2 BO	<u>To the spouse (special DP between spouses)</u> a) Either ordinary DP (see above) b) or 100% U c) or 1/4 FO and 3/4 U <u>To a person other than the spouse:</u> Ordinary DP (see above)	Persons entitled to a reserved portion may enforce against the legatee(s) or heir(s) named by the testamentary disposition the right to receive a sum equivalent to half of the value of the share ab intestat (share prescribed by law)	1/2 less the usufruct reserved for the spouse/registered partner (**)	1/3 (Where the reserved share of two-thirds set aside for the forced heirs is infringed, those heirs may enforce against the legatee(s) or named heir(s) the right to receive a sum intended to restore the balance (2/3 - 1/3))	1/3	1/2	Totality	1/3 if 1 child 1/4 if > 1 child (*)
If spouse only	1/2 FO + 1/2 BO	3/4		Whole amount except for the usufruct reserved for the spouse/registered partner (**)		1/3 + 2/3 BO	1/2		1/2 (*)
If spouse + ascendants	1/2 FO + 1/2 BO	3/4		Whole amount except for the usufruct reserved for the spouse/registered partner (**)		1/6 + 1/2 BO	5/8		1/4 (*)
If ascendant(s) only	Totality	Totality		Totality		1/2	Totality		2/3
(**) This is the portion of the estate which the deceased may dispose of freely		(*) The reserved portion is not automatic		(**) Persons entitled to a reserved portion must make themselves known in order to assert their rights: they are merely creditors and never classed as heirs.		(*) This is the case under general law but certain local laws do not provide for any reserved portion (e.g. Navarra)		(*) Following deduction of the lifelong right of occupation over the family home	