

## A Guide To Italian Inheritance



### Introduction

Succession is the procedure through which all legal aspects pertaining to the deceased are transferred to the heirs; both assets and liabilities of the deceased are involved in succession.

Many issues need to be considered: What obligations are involved in testamentary succession? What does legal succession mean? It is therefore important to be aware that accepting an inheritance implies fiscal obligations.

Moreover, Italian inheritance law specifically provides for rights belonging to so called, “forced heirs”, whose quota is always guaranteed and, in case of default, a claim can be filed in the courts.

By making a Will you can decide what happens to your property and possessions after your death.

Making a Will is the best way to make sure your estate is passed on to family and friends exactly as you wish. If someone dies without making a Will, they are said to have died ‘intestate’. Dealing with their estate and assets can be complicated and time consuming – taking months or even years. If you die without a Will, your assets may be distributed according to the Italian law rather than your wishes.

De Tullio Law Firm has created this guide to provide you with a comprehensive overview of the Italian succession procedure, and to answer some of the most frequently asked questions about Italian inheritance law. Should you require further information, or if you have questions, please feel free to contact our partners at: [www.detulliolawfirm.com](http://www.detulliolawfirm.com)

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**What is Succession and how is it ruled in Italy?**

For Italian legal purposes, succession, that is to say the transfer of economic and real estate rights and duties of a person to his/her heirs, starts at the time of death. Succession law in Italy is based on the principle of “unity of inheritance”. This principle differs substantially from common law.

Unity of inheritance is founded on the difference between property and non-property assets: the law of the last domicile/ citizenship of the deceased party is applicable to non-property assets, while the so called, “lex rei sitae” (law of the country where the property is located) is applied to property assets.

Therefore, if the hereditary assets include properties located in different countries, the succession rights to each single property will be regulated by the law of the country in which each property is located.

The succession is deemed closed when all assets, rights and pending payments have been transferred to the heirs of the deceased. The ultimate step of the succession is represented by the allocation, or in case of more than one heir, of the division of the inherited assets. Such division could be carried out by mutual agreement among the parties or as consequence of judicial proceedings, which is based on a specific agreement among the heirs. The division produces its effects at the moment of the partition and the acceptance of the inheritance lots, or the signature of the division agreement. Such an agreement shall be produced in written form.

It is worth keeping in mind that the death of a family member implies the need to undertake a series of actions, for example: searching for a Will, making an inventory of the deceased’s assets, ascertaining the presence of a safety deposit box and bank accounts and establishing contact with the relevant competent authorities to complete the whole succession procedure.

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### Required documents

The very first step to be undertaken following a death consists of gathering all documents required to carry out the succession procedure and complete the “Dichiarazione di Successione (please visit the relevant section for more information about the “Statement of Succession”). Generally speaking, the following documents are required to complete the succession procedure:

1. Death certificate: the document issued by the competent authority, specifically the Registry of Vital Records at the municipality of residence. The death certificate declares the date, place and cause of a person’s death entered in an official register of deaths. In order to obtain a death certificate, the competent authority requires copies of the deceased’s personal ID, and tax code. Personal ID and tax code of the applicant will also be required.
2. Affidavit concerning the family situation of the deceased: this is a public deed with which an affiant or deponent makes a statement in the presence of witnesses concerning the deceased’s family tree, identifying in this way the family members who could be interested in the succession procedure.
3. Title deeds of purchase of buildings and lands and any other documents concerning modifications or works to such properties (enlargements and extensions, certificates of indemnity, plans, parceling)
4. Family certificate of the deceased: a document issued by the Registry of Civil Records and/or Registry Office of the municipality of residence of the deceased. From such a certificate the identity and qualification of legitimate heir/s can be proven. This certificate, contains information pertaining to the entire family, providing names, relationships, dates and places of birth for each family member, often including family members who have moved away or died.

There are two kinds of succession procedures which can be undertaken:

- legitimate succession (called also “intestate succession”) which is ruled pursuant to the law regarding a lack of testamentary dispositions by the deceased;
- testamentary succession: which is determined in accordance with the dispositions contained in a lawful Will and compliant to the regulations in force.

### Legitimate succession

If the deceased died intestate, lacking a Will through which the deceased has disposed of his/her estate, Italian law determines which relatives have legitimate succession rights and the corresponding quota of assets. In absence of any persons entitled to succeed up to the 6th degree of kinship, the inheritance is assigned to the State. The kinship can be of two different types:

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- direct kinship (father – children; grandfather – grandchildren): in this case family members descend directly from one another;
- collateral kinship (brothers and sisters; uncle – nephew): in this case, despite having a common ascendant, family members do not descend directly from one another.

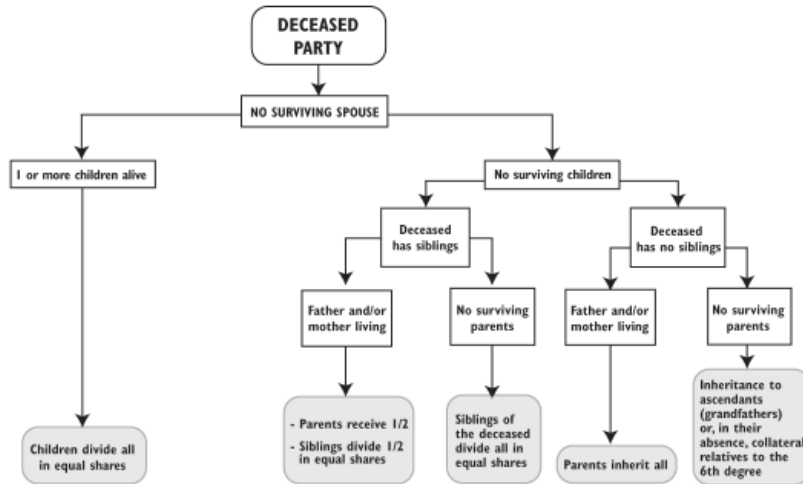
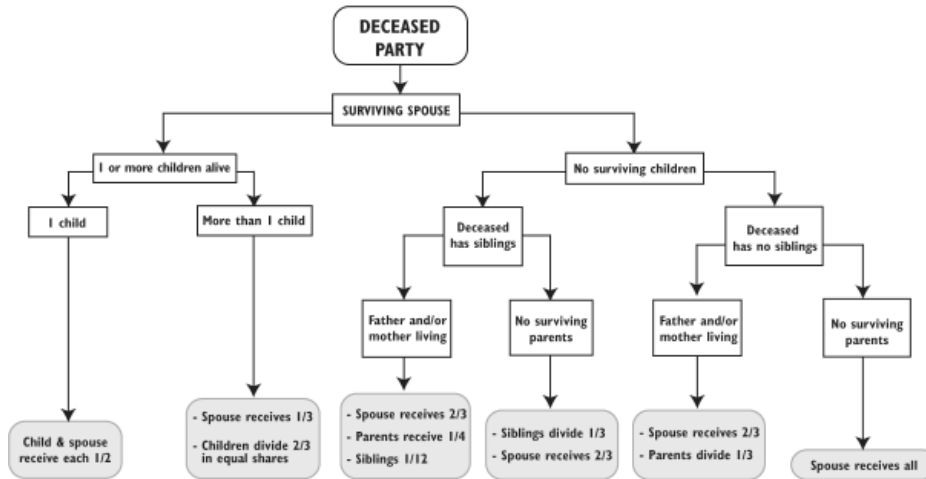
Family members who are entitled to be considered as legitimate heirs according to Italian inheritance law are:

- The spouse
- Children, where legitimate children have the same rights as natural, adopted and legitimated children,
- Legitimate ascendants (father, mother, grandfather, grandmother), Relatives
- Other family members up to the sixth degree of kinship,
- The Italian State (lacking any other heirs or dispositions).

The closeness of kinship determines inheritance and will exclude more distant kinship, “Diritto di Precedenza” (Precedence by Proximity). Should heirs be the family members of the same degree of kinship, they will each receive an equal share of the deceased’s estate. Whether through legitimate succession or testamentary succession, a “Dichiarazione di Successione” (Statement of Succession) must be submitted within one year of death. All required procedures can be carried out more smoothly with the assistance of an independent legal advisor who can interface with the competent authorities and prepare all the necessary documents and paperwork.

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### **Succession law and marital status**

With reference to marriage and partnership, it is important to highlight that Italian legislation applies different provisions for different cases determined by the regime under which spouses were married, as follows:

- Spouses married under regime of communion of assets: at the death of one of the spouses, the surviving spouse inherits the undivided half of all assets included in the communion. Excluded from such assets is anything that has been received as a gift or through inheritance by one of the spouses during the course of the marriage.
- Spouses married under regime of separation of assets: only assets exclusively in the name of the deceased spouse are taken into consideration in the succession procedure. Therefore should the house of residence be in the name of both spouses (and should they not have any children), it will be inherited at 50%. On the other hand a house bought by the deceased in his/her sole name, will be inherited at 100% by the surviving spouse. The bank accounts, if not in the name of both spouses, will be inherited at 100% by the surviving spouse.
- Spouses married under regime of separation by mutual consent: in case of mutual consent, the surviving spouse keeps all the rights over assets considered part of the succession.
- Spouses married but under judicial separation: should the spouse considered liable for the separation be granted a monthly maintenance payment by the courts at time of the legal separation (pursuant to art. 548, par. 2 of the Italian Civil Code), he/she will be entitled to retain a lifelong monthly payment, or for as long as there is no change in the economic circumstances of the surviving spouse and always provided that the inheritance assets are sufficient to guarantee this lifelong payment.
- Divorce: in case of divorce, the surviving spouse loses all rights to inheritance, but the Decree Absolute must have already been issued prior to the death of a spouse.
- Cohabitation/ Common-law Partnership: unfortunately Italy does not recognise any rights for unmarried partners. Therefore they can only inherit in cases of a testamentary succession and for the available quota reserved by the Law. To avoid unpleasant and complicated situations for a surviving partner, who will not be recognised as an heir by Italian law, it is essential for partners to draft a Will in order to clearly express their wishes.

### **Testamentary succession**

Italian inheritance law dates back to the Roman Law tradition. It is based on the principle that close family members of the deceased merit special protection, partially limiting the right of the testator to dispose of his/her own assets entirely as he/she wishes.

“Testamentary succession” can be defined as the assignment of the hereditary assets (“estate”) of a deceased testator in compliance with the decisions of the testator as set out in an Italian Will. A Will represents the legal document drafted and signed by the deceased through which s/he disposes of his/her estate after his/her death.

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In case of foreign Wills, Italian law provides that they must be authenticated by an Italian Public Notary before executing the probate. Managing documents drafted in a foreign language and covered by a foreign jurisdiction in Italy can raise a number of difficulties. As a matter of fact, the notary will not publish or legalise documents drafted in a foreign language unless duly translated in Italian. This will most likely require a qualified translator/interpreter whose costs could be substantially higher than drafting an Italian Will.

Drafting an Italian Will minimises the risk of conflicts among heirs following the death of the testator. It also ensures that the Italian authorities have a clear and direct understanding of the legal framework.

Following the death of a testator with an Italian Will, the Will is registered and published by the competent Italian authorities. One of the principles of Italian legal succession is the protection of the family.

As a result of this, some heirs cannot be excluded from the succession, these heirs are known as forced heirs, even in case of testamentary succession. A part of the deceased's assets (reserved quota) must be assigned necessarily to forced heirs. Italian Civil Code determines exactly the inheritance quota available to the testator, that is to say which is the quota that he/she can dispose of without any limitation.

Italian law reserves a quota of the inheritance to forced heirs, who are:

- a) Legitimate, natural, adopted children
- b) Married partner
- c) Legitimate ascendants (only in absence of children)

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Outlined below, the reserved quota and the available quota dependent on relationship to the deceased:

Heirs	Reserved quota (legitimate quota)	Available quota
Spouse	½	½
Spouse + 1 child	1/3 spouse, 1/3 child	1/3
Spouse + 2 or more children	¼ spouse, ½ children	¼
Spouse and ascendants	½ spouse, ¼ ascendants	¼
1 child	½	½
2 or more children	2/3	1/3
Ascendants	1/3	2/3
Spouse, ascendants and brothers and sisters	½ spouse, ¼ ascendants	¼
Spouse and brothers and sisters	½ spouse	½
Ascendants and brothers and sisters	1/3 ascendants	2/3
Brothers and sisters	/	All assets

Whether through legitimate succession or testamentary succession, a “Dichiarazione di Successione” (Statement of Succession) must be submitted within one year of death.

**Notwithstanding what has been stated before, it is also worth mentioning that in cases of non Italian citizens, the situation could also enforce different legal provisions, and only a lawyer specialised in cross border inheritance issues can provide assistance in derogating the above mentioned regulations. This is another reason that why it is important to draft an Italian Will.**

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**Why is it worth drafting an Italian Will?**

It is generally recommended that foreign citizens owning assets in Italy draft an Italian Will. This will prevent significant difficulties that heirs might experience when transferring the ownership of Italian properties originally registered in the name of the testator. Under Italian law, all foreign Wills must be authenticated by an Italian Public Notary before executing the probate.

Although, generally speaking, Italy recognises the validity of international Wills, it is advisable for a non-Italian citizen to draft an Italian Will if s/he owns properties on Italian territory (house or land). Managing documents drafted in a foreign language (and governed by different legal jurisdictions) in Italy can raise a number of difficulties. As a matter of fact the Notary will not publish or legalise documents drafted in a foreign language unless duly translated into Italian by a certified and qualified translator.

It is also worth bearing in mind that an Italian Will can speed up the administrative procedures to be carried out with Italian banks. Bank accounts and bank deposits of the deceased will be frozen following the account holder's death. The procedure to unfreeze them and obtain deposited funds can be long and difficult. Heirs could be called upon to pay certain expenses from their own pockets in the meantime, for example, payment of utility bills.

There are clear advantages to drafting an Italian Will. These can be summarised as follows:

- an Italian Will reduces the risk of conflict among heirs
- an Italian Will may mean a reduced tax bill for heirs
- an Italian Will helps Italian authorities to better understand the deceased's wishes regarding disposal of his/her estate.

Moreover a Will can always be modified by the testator up to the very last moment of life. It is essential to keep the Will in a safe place, for example in the hands of an independent professional who can guarantee its safe keeping and can advise possible heirs about its existence once the testator has passed away.

A competent legal advisor can help you to draft a Will that complies with Italian law. This limits the effects of Italian legal succession and ensures that Italian property is disposed of according to the testator's wishes and without violating Italian provisions regulating succession. For example, through a Will, it is possible to dispose of one's own assets in favour of charity entities, public associations, etc. It would, therefore be wise to seek the advice of a professional in the field.

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**Accepting or renouncing succession**

Any heir is always in the position to renounce his/her rights to inherit, but will acquire the qualification of heir as soon as he/she accepts the succession. Once accepted, the qualification of heir is irrevocable.

The acceptance can be express or tacit. In either case, acceptance shall be manifested within 10 years from the opening of the succession process. The express acceptance of inheritance takes place when the heir declares his/her willingness to accept the status of heir, by means of a notarial or a private deed. Tacit acceptance takes place when someone acts in such a way that his/her acceptance to inherit assets can be implied.

The acceptance can also be made under benefit of inventory. In this way, the successor reserves the right to accept or renounce an inheritance by taking into account whether or not debts on the assets exceed the value of the property. In this way, the heir is in the position to discharge him/herself from paying the debts by renouncing an inheritance in favour of creditors and legatees.

Generally speaking, successors decide to renounce a succession in cases where the deceased's debts exceed the value of the assets to be inherited. The heirs are required to pay the deceased's debts up to the value of the property they inherit. In case of refusal, the successor needs to give public notice of refusal in front of a Notary Public or a public officer, since the act of renouncing an inheritance cannot be made in a private document. The renouncement is revocable to the extent that the successor appointed upon the renouncement has not yet accepted the inheritance.

It is always advisable to consult a competent independent professional who will be in the position to provide useful information about debts and charges on the inherited assets and the duties of the heir. An experienced legal professional will provide advice based on a comprehensive inventory of the assets in question, so that an heir can make an informed decision on how to proceed.

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### **Statement of succession**

Whether the deceased is intestate or has, through an Italian Will, determined testamentary succession, submission of a “Dichiarazione di Successione” (Statement of Succession) is required within one year of death. In order to proceed with the Italian Statement of Succession, a form must be obtained from the Italian Ministry of Finance. All of the deceased’s assets need to be listed. Once completed, this form is sent to the competent Italian Tax authority (Agenzia delle Entrate) and, heirs will be requested to pay the corresponding taxation related to the inheritance.

In addition to personal data regarding the deceased and heirs, the statement of succession requires:

- a detailed description of the inherited assets;
- details of the payment of taxes (mortgage and cadastral taxes) by the heirs and copies of relevant receipts; the application of a fixed rate corresponding to 168 euro for mortgage and cadastral taxes if the heir beneficiary of the real estate property will use it as his/her main home.

It is also necessary to attach to the statement of succession:

- the deceased’s death certificate;
- the family certificate of the deceased person and of the heirs;
- original or legalised copy of the Will, in case of testamentary succession;

Within 30 days from the submission of the statement of succession, it is necessary to submit to the Agency of the Territory the application for the “voltura catastale” (cadastral change in the registration name of the property).

This can be submitted by the new owner of the building (in this case, the heir) or by a delegate (for instance a legal advisor duly authorised by power of attorney). Through the “voltura” the financial administration is informed that the assets (both land and building) have been transferred from the deceased to his/her heirs.

Because of the quite complicated bureaucratic procedure, the amount of information and paperwork required by the competent Italian authorities, it is always a good idea to obtain advice and support from an expert in the field of inheritance and succession law.

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**Italian inheritance tax**

If the deceased was resident in Italy, Italian Inheritance Tax (Imposta sulle Successioni) is applied to all the assets worldwide belonging to the deceased.

Otherwise in case of a non resident, the Italian Inheritance Tax is calculated on the assets located in Italy. It would be advisable to seek advice from specialised professionals, since Italy grants different international agreements, which prevent the double taxation of estates.

There are different rates which are applied to each heir according to the degree of kinship to the deceased. We can sum up the different rates in the following way:

- 4% to be paid for transfers to the surviving spouse and children, with an exemption of Euro
- 6% to be paid for transfers to brother and sisters of the deceased, with an exemption of Euro 1,000,000 for each beneficiary
- 6% to be paid for transfers to relatives within the fourth degree of relationship to the Deceased, and other relative on the spouse side up to the third degree (no exempt amount is available)
- 8% to be paid for transfers to any other (unrelated) parties.

Both rates and exemptions according to the current Italian inheritance tax regime are calculated over the whole net value of the assets included in the deceased’s estate. This amount is net of liabilities and all deductible expenses, such as debts of the deceased, medical and funeral expenses. The assets involved in the inheritance procedure are immovable properties, companies, shares/holdings, credits, money deposited in a bank account.

To sum up, a schematic table with all information concerning the current Italian inheritance tax regime:

Degree of kinship	Exemption	Rate to be applied over the exceeding quota
Spouse or direct members of the family	Up to 1 million euro	4%
Brothers and sisters	Up to 100.000 euro	6%
Family members up to the fourth degree of kinship, direct relatives and collateral relatives up to the third degree	No exemption	6%
Others	No exemption	8%
In any case of inheritance of real estate property, the payment of a 3% (or € 168 as above described) registration tax is required		

It is also important to be aware that Italy has signed double taxation agreements with several countries (amongst others, the United Kingdom and the United States). To safeguard rights and to be sure of paying the correct amount according to the Italian inheritance tax regime, it is highly advisable to obtain professional expertise in the field of cross border inheritance matters.

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**First steps to be undertaken: Managing utilities**

If you are an heir, there are certain practical steps to take as soon as possible. Some of them concern registering a change of name for utility contracts. The change of name is not as easy as it may appear. Very often different suppliers apply different procedures. Deciding not to change the registration name for utilities is not an option, because it could imply fiscal consequences for the heir.

It is always necessary to have the following documents at your disposal:

- ID and Tax Code of the deceased;
- ID and Tax Code of one of the heirs;
- at least one utility bill;
- cadastral information concerning the building served by the utility provider.

The difference between “voltura” and “subentro” is worth mentioning here. The voltura implies the transfer of the supply contract from one owner to the other without any interruption of the supply itself. The subentro on the other hand, consists in the re-activation of the supply after a previously submitted request of termination of the existing contract.

Electricity and gas supply: it is necessary to submit a specific request both in case of “voltura” and of “subentro”.

The voltura is usually applied in case of family members cohabiting with the deceased holder of the energy supply contract. Since they already enjoyed the supply before the death of the contract holder, it is simply necessary to change the name on the contract without any further payment. In this case the documents required are:

- self declaration of residence address
- copy of the ID of the person who is applying for the change of the name on the contract
- self executed affidavit in which it is stated the degree and type of kinship that the applicant has with the deceased.

In the case of “subentro”, which implies a re-activation of the supply contract, the application for a “subentro” is equivalent to the application for a new contract. Of course the stipulation of a new supply contract (that is to say, the “subentro”) will entail some costs, which will depend on the terms and conditions of the supplier.

Phone: generally speaking it is possible to change the registration name via phone (calling from the deceased’s phone line) or via internet. The following documents will be required:

- A telephone bill
- ID and Tax Code of the deceased
- ID and Tax Code of the heir

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In case of submission via post it is necessary to attach to the application:

- information concerning the utility (copy of the bill)
- death certificate of the telephone contract holder
- copy of ID and Tax Code of the heir
- heir's contact information

The person who succeeds in the contract will take upon him/herself all liabilities concerning the utility. So if there are outstanding bills, the new owner will be required to pay these.

Waste: each municipality has its own procedures and can provide information about how to proceed. Generally speaking, an heir will be required to submit an application for the termination of the waste collection service. If this application, "denuncia di cessazione" is not made, waste collection bills will continue to be issued. An heir cannot apply to terminate waste collection if:

- at least one person still resides at the property
- the property or premises are not currently occupied, but could theoretically be used.

Very often heirs are requested to provide a copy of the cadastral plan in order to move forward with the procedure to terminate waste collection services.

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### **Final considerations**

The Italian succession procedure implies quite complex bureaucratic actions and requires a substantial amount of information and paperwork to be submitted to the competent Italian authorities. It is therefore worth seeking the advice and support of an expert in the field, who will facilitate the processes and procedures which must be undertaken following the death of anyone owning assets in Italy.

In case of succession concerning non Italian citizens, the matter is even more complicated due to the applicable regulations of international law, and eventual conflict among legislations. In particular Italian inheritance legislation differs substantially from the laws in force in Common Law jurisdictions. An independent legal advisor competent in cross border transactions and succession procedures can assist and support you in dealing with the effects of Italian inheritance legislation; ensuring that your Italian property and assets are disposed of according to your wishes and in compliance with the Italian law.

If you choose to draft an Italian Will in order to dispose of your assets, (regarding advantages of drafting an Italian Will, please refer to the paragraph Why is it worth drafting an Italian Will?), a professional in the field can provide useful advice concerning legitimate/forced heirs, the best way of drafting a Will compliant with Italian regulations, and the safest way to keep it.

Moreover if you want to appoint an Executor/Trustee, an independent legal advisor can indicate the best person among your relatives to carry out this task or take on the task him/herself according to your wishes.

A competent and independent legal advisor will be able to guide and help you, by providing a comprehensive range of services, including:

- Assistance with Italian bank operations;
- Introductions to independent financial experts, who can provide advice regarding statements of succession, savings and tax issues. It is extremely important to understand how inherited assets are taxed in Italy, including your real estate property and any sources of income;
- In depth knowledge of inheritance issues;
- Advice and Will-writing to make sure that your Italian property is disposed of in accordance with your wishes and compliant with Italian law
- Legally compliant translation of all Italian documents, including legal paper work thus ensuring there are no discrepancies between the original and translated versions of relevant documents.

Generally speaking, a legal advisor will safeguard your rights. In cases where you are unable to come to Italy in person, a legal professional can hold Power of Attorney on your behalf. This written authorisation allows a legal professional to act on your behalf or to represent you in legal matters.

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**Recent updates in European Succession Law**

After many years of negotiations, European Parliament issued the EU Regulation 650/2012 on “jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession”, adopted on 4th July 2012.

The principle upon which it is based is to facilitate the free movement of persons within the EU by removing the obstacles faced in cross-border successions. In particular it provides certainty as to which law will govern a succession and will also enable people to choose the law to govern their succession. It will be applied to both testate successions (where a Will has been drawn up) and intestate successions (where there is no Will). Some fields, as for example tax matters, will be excluded.

The Regulation provides a general principle: the “law applicable to the succession as a whole shall be the law of the State in which the deceased had his habitual residence at the time of death” unless the deceased (before his death) chose the law of the State to be applied. In any case whatever law is chosen, it will govern the succession as a whole.

The habitual residence should be interpreted as a close and stable connection with the State concerned, with an overall evaluation of the circumstances of the life of the deceased during the years preceding his death and at the time of his death, taking account for example the duration and regularity of the deceased’s presence in the State concerned, the grounds for that presence.

Finally the new Regulation will give birth to a European Certificate of Succession which will make it easier for heirs to call upon their rights in another member state, or even for an executor of the will to exercise his powers in another member state. It will be possible to use the new Certificate to demonstrate:

- the status and the rights of each heir mentioned in the Certificate and his/her correspondent quota of assets;
- the attribution of a specific property part of the estate to the heir/s mentioned in the Certificate;
- the authority of the person mentioned in the Certificate to execute the will and administer the estate.

The Regulation will apply to the succession of people who will die on or after 17th August 2015. Nevertheless there are transitional provisions now in force, according to which if a person chooses the succession law which will be applicable prior to 17th August 2015, that choice may be valid, provided that it will comply with the provisions of the Regulation.

The Regulation is binding on all 27 EU member states except for the UK, Ireland and Denmark, although the UK and Ireland do have the option to opt in in the future.

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**Glossary of terms commonly used in inheritance law**

**Chiamato all'eredità - Successor**

He/she is the person who becomes entitled to inherit assets of the deceased person by virtue of any kind of applicable disposition (testamentary or legitimate succession).

**Denuncia di successione - Statement of succession**

The Statement of succession needs to be filed by at least one entitled person within 12 months of death. It must be filled out with all information and data concerning the deceased's properties. Therefore it is important that it is drafted by a competent independent professional who will also be in the position to submit it to the competent Revenue Office.

**Diritto di precedenza - precedence by proximity**

The principle of precedence by proximity of the degree of relationship means that the successor the most closely related to the deceased within the same line of successors - privileged collateral line or ordinary collateral line - excludes more distant relatives from the succession.

**Erede - Heir**

He/she is the successor who has accepted the inheritance to which he/she is entitled.

**Legato - Legatee**

A legatee is a physical person or legal entity receiving assets or money under the terms of a Will. The quality of legatee is acquired automatically without the need to be formally or tacitly accepted. He/she/it is not considered an heir, and does not have the same obligations towards the succession - for example in case of debts of the deceased.

**Successione legittima - Legal succession**

A legal succession is a succession that is not ruled according to the deceased's wishes as expressed in a Will, but follows rules of the Civil Code.

**Successione per rappresentazione - Succession by representation**

In this case, the assets of the deceased, who died intestate, are transferred – also partially, to the descendants by representation. In this case, the entitled successor renounces the inheritance and the corresponding quota is divided into as many equal shares as the surviving descendants in the closest generation.

**Successione testamentaria - Testamentary succession**

A testamentary succession is a succession that is ruled according to the deceased's wishes as stated in a valid Will, drafted in compliance with the law.

**Testamento – Will**

The deed through which a person, the testator, appoints one or more persons to manage an estate and provides for the transfer of his/her property at death.

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