Briefing

European Parliament

LEGAL AFFAIRS

The state of implementation of the EU Succession Regulation's provisions on public policy's exception, universal application and *renvoi*, the European Certificate of Succession and access to registers

KEY FINDINGS

- The Succession Regulation is **universal** in nature because, as its own provisions lay down, any law specified by the regulation shall be applied whether or not it is the law of a Member State.
- The Succession Regulation uses traditional mechanisms of private international law, such as the articles on **public policy** and on ***renvoi***, application of which, in specific cases, changes the results which could originally have ensued from the conflict-of-laws rules, inspired by the principles of unity and universality of succession law.
- To facilitate the work of those involved in a cross-border succession, the Succession Regulation makes available to them an appropriate resource for accessing internal public register systems: **the European Certificate of Succession**. However, the Member States have sole jurisdiction over ownership and public registers recording ownership.

1. INTRODUCTION

Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 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 ('Succession Regulation') represents a significant new step in the process of creating a common area of freedom, security and justice, the aim of which is to ensure the free movement of people and offer a high level of protection to the public.

To that end, the regulation has brought an end to the disparate criteria adopted in Member States for determining the applicable law – and the competent jurisdiction – in matters of cross-border succession, and has corrected the absence of a uniform model. This makes it possible to refer to and prove, in any Member State, the status of heir, legatee, executor of a will or administrator of an estate, with security and certainty.

With regard to the applicable law, for reasons of legal certainty and to avoid fragmentation, the regulation stipulates that one law governs the succession as a whole, irrespective of the

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nature of the assets forming part of the estate and the place in which they are located. It also ensures that succession law encompasses the majority of aspects linked to succession, from the opening of the succession to the transfer of ownership of the assets forming part of the estate to the beneficiaries, and also including questions relating to the administration of the estate and to liability for the debts under the succession.

The regulation, therefore, adheres to the principles of unity and universality of the law applicable to the succession.

In addition, the regulation has opted for the establishment of habitual residence as the most appropriate point of connection for determining the law applicable to the succession, although this is without prejudice to an acknowledgement that the testator may choose for the applicable law to be that of his own country.

When considering all these measures, it must be borne in mind that the Succession Regulation is universal in nature because, as its own provisions lay down, any law specified by the regulation shall be applied whether or not it is the law of a Member State.

At the same time, to achieve its ends, the regulation uses other traditional mechanisms of private international law, such as the articles on public policy and on *renvoi*, which will be addressed in detail below.

On a separate issue, the creation of the European Certificate of Succession, the 'passport' for heirs in Europe, is one of the new EU instrument's most significant achievements.

Starting from the presumption that information certified in accordance with the law applicable to the succession or any other law applicable to the specific circumstances of the estate is genuine, the regulation produces specific consequences for relationships with third parties for the individuals appearing on the certificate as heirs, legatees, executors of the will or administrators of the estate.

One of those consequences is that the certificate may be used as a valid document for the recording of succession property in the registers of Member States.

However, since, under the provisions of Article 1(2)(k) and (l), the nature of rights in rem and any recording in a register of rights in immovable or movable property, including the legal requirements for such recording, and the effects of recording or failing to record such rights in a register, are not included in the regulation's scope, it is necessary to consider how that provision of the regulation impacts on the laws of the Member States.

2. PUBLIC POLICY EXCEPTION

One of the difficulties that may be posed by the application of foreign law, when that is applicable pursuant to the provisions of the Succession Regulation, is that the content of one of its provisions may be contrary to the public policy of the forum.

The concept of public policy encompasses all the values or principles that guide and govern a legal system, function as a template for its proper operation and indicate the minimum conditions to which the existence of that system is subject, since they are the conditions that work to protect its integrity.

In short, public policy is the ideal system of values on which the legal system as a whole is based, and that includes an exclusionary function, namely preventing foreign provisions which run counter to that system from having legal effect or being incorporated into the legal system.

With regard to this, Article 35 of the regulation states that the application of a provision of the law of any state specified by the regulation may be refused only if such application is manifestly incompatible with the public policy (*ordre* public) of the forum.

In certain systems, if the deceased leaves descendants, a principle comes into effect whereby a son receives twice as much as a daughter, or in succession between spouses the husband

inherits from his pre-deceased wife twice what she would obtain in the succession from him; in other cases, certain persons who would otherwise inherit are excluded because they do not have a specific religious faith.

In view of such provisions, the proper defence of those values and principles that constitute the basis of the legal systems of Member States and the European Union itself, such as, in relation to the cases referred to above, the prevention of any discrimination on the grounds of gender or faith, means that their application must be excluded.

Even in the absence of an express provision on that point, the question posed must be resolved by reference to the most appropriate provisions in the foreign legislation that is claimed to be applicable. In other words, only those provisions which are abhorrent to the value system of the Member State forum should be removed from it and, if that is not possible, a decision should be taken in accordance with domestic law, since it must be deemed that in that specific matter the philosophy of the national legislator must prevail in any event.

Article 35 of the Succession Regulation has been expressly applied in the case covered by the decision of Spain's Directorate-General for Registries and Notaries of 20 July 2016 (BOE (Spanish Official Journal) No 226 of 19 September 2016, pp. 67004-67009)[1]. That decision rejected the application in Spain of the rule contained in Article 907 of the Iranian Civil Code, under which, when dividing the estate, in the event of intestacy, 'where the deceased leaves no parent, but one or more children: (...) if there is more than one child, and these include both male and female children, each son shall receive double the share of each daughter'. That was on the basis that application in Spain of the foreign provision selected through the conflict-of-laws rules, under the terms set out, is incompatible with the fundamental principles or key concepts forming the foundation of the Spanish legal system, such as the principle of non-discrimination set out in both Article 14 of the Spanish Constitution and in the relevant international conventions (Articles 2 of the Universal Declaration of Human Rights; 21 of the Charter of Fundamental Rights of the European Union of 7 December 2000, and 14 of the European Convention for the Protection of Human Rights and Fundamental Freedoms, as well as being a general principle of European Union law, under Article 6 of the Treaty on the Functioning of the European Union). Those provisions not only provide a guiding principle for the legal system, but are also directly applicable in Spain, since the Spanish authorities are obliged to ensure respect for the principles indicated in assessing the results of applying the provision selected by the conflict-of-laws rule. Therefore, it is not possible to attribute legal effect in Spain to a discriminatory provision, in either the judicial or extra-judicial sphere.

The will of the deceased and the public policy exception

The decision of the Directorate-General of Registers and Notaries of Spain of 11 May 2016 (BOE No 136 of 6 June 2016, pp. 37323-37329)[2]refers to a will authorised in Spain, before a notary, by a Kuwaiti national, in which he left all his assets located in Spain to his wife and his eight children in the following shares: 12% to his wife; 8% each to his five daughters, and 16% each to his three sons; to place on record that with regard to the application of public policy by the extra-judicial authorities, in relation to the difference between heirs in their shares of the inheritance, there was no statement made, since the issue had not been raised in the appraisal note.

As noted above, within the scope of succession law, the article on public policy, set out in Article 35 of the regulation, refers, *prima facie*, not to provisions opted for by those who state their intention regarding the succession but to rules which are manifestly incompatible with the set of values or principles guiding and governing the legal system of the forum.

However, the management body has raised the question of the treatment to be given to a disposition of property on death when it is the result of transposing a legal provision that is incompatible with the public policy of the forum.

In other words, if the criticism or sanction set out by the decision of the Directorate-General of Registers and Notaries of Spain of 20 July 2016 (*see above*), for a case of intestate

succession, with regard to Article 907 of the Iranian Civil Code, had been the same for a case of testate or agreed succession, if the testator or person making the disposition had provided that, where there was more than one child, and these included both male and female children, each son should receive twice the share of each daughter.

Within the scope of succession law it is common ground that it is the intention of the deceased that determines the law of succession, and that is one of the fundamental rules in interpreting any legal act or transaction upon death.

However the succession institutions attempt to satisfy the wish human being have always had to transcend the limits of their own life, the principle of the primacy of the intention of the deceased is fully justified in this matter. However, that ought not to be understood in an absolute sense, but within the restrictions laid down by each of the various legal systems, in procedural and substantive terms. Among those, as goes without saying, is full respect for public policy.

In Spanish law, as in the laws of the other Member States, subject to the legitimate rights of persons entitled to a reserved share, there is nothing to stop the testator from deciding on an unequal distribution of the assets of the estate between those who are to inherit.

For example, in the Spanish Civil Code system, a father who has two children, a son and a daughter, may stipulate that the former is to receive, not just twice as much, but five times as much as the latter's share.

The above does not hold if such a distribution is determined on the grounds of the gender of those who are to inherit because, in that case, the disposition of property in accordance with the intention of the testator, just like a disposition of property under the law of any state which conflicts with the principle of non-discrimination, should be refused, because it is contrary to domestic public policy.

Under the same terms, dispositions of property upon death must be rejected when, under the same reasoning, they are the result of transposing a legal provision which is incompatible with the public policy of the forum.

Public policy exception and reserved shares

Throughout the process of drawing up the regulation, there was a constant wish to maintain an appropriate balance between the possibilities for the deceased to determine, either directly, through the *professio iuris*, or indirectly, through habitual residence, the law of succession and the legislative policy measures of each Member State for the protection of the rights of specific persons who, primarily because of their closeness to the deceased, are considered deserving of that protection.

It suffices to note that the Commission's proposal makes express reference to the question of reserved shares in Article 27, concerning the public policy provision, by stating, in paragraph 2, which was deleted in the version that ended up being adopted: 'In particular, the application of a provision of the law specified by this Regulation may not be considered to be contrary to the public policy (*ordre* public) of the forum on the sole ground that its terms regarding the reserved share of an estate differ from those in force in the State of the forum'.

So, if in the demarcation of the laws to which *professio iuris* may apply, under recital 38, special attention has been paid to the fact that other possibilities for choosing a law could have resulted in frustrating the legitimate expectations of persons entitled to a reserved share, it is the rule of the closest connection set out in Article 21(2) – more than other mechanisms, such as the provision on public policy or even that on *fraude à la loi* – that may constitute the appropriate way to resolve those situations in which habitual residence was sought in the same proposal.

The expectations of persons entitled to a reserved share tend to be based on the legislation that would objectively be applicable to the succession, and the rule of the closest connection tends to lead to that legislation.

However, it should certainly not be ignored that the application of the rule of closest connection must be based on a principle of complete neutrality, with no weight being given to a material approach.

In other words, when it is clear from all the circumstances of the case that, at the time of death, the deceased was manifestly more closely connected with a state other than that in which he had his habitual residence, the law applicable to the succession shall be the law of that other state, and it shall apply with all its usual legal effects, irrespective of the sphere of protection which each of those laws lays down with regard to the rights of persons entitled to a reserved share.

On this point, it must not be forgotten that various elements need to be borne in mind for an adequate assessment to be made.

First, it is the law of succession that, under Article 23(2)(h) of the regulation, governs the disposable part of the estate, the reserved shares and other restrictions on the disposal of property upon death as well as claims which persons close to the deceased may have against the estate or the heirs.

Second, it is upon the death of the deceased that the law of succession must be determined, whether through the choice that the deceased made in the form of a disposition of property upon death, or the law corresponding to the state of his habitual residence at the time of death, or, by way of exception, as determined by the rule of closest connection.

Third, the restriction on *professio iuris*, with regard to laws that may be chosen and the subsidiary criterion of habitual residence, while it tends to reveal a close and stable connection between the deceased and the relevant state, corrected, if applicable, through the rule of closest connection, guarantee the existence of a sufficient connection between the deceased and the law applicable to the succession and, thus, between the deceased and the rights of persons entitled to a reserved share.

In short, when the European legislator establishes a system for determining the law applicable to succession and proclaims that it is universally applicable, it does so starting from a principle of non-interference and going beyond the reasons of legislative policy which define and demarcate, in every system and at all times, the scope of protection of persons entitled to a reserved share.

From the above, it may be concluded that resistance to acknowledging the result that the conflict-of-laws rules may lead to, based solely on the imposition and defence of the domestic reserved shares system, is inconsistent with the kinds of approach that have in this respect inspired the Succession Regulation.

3. *RENVOI*

Article 26 of the proposal for a regulation of the European Parliament and of the Council on jurisdiction, applicable law, recognition and enforcement of decisions and authentic instruments in matters of succession and the creation of a European Certificate of Succession, published by the Commission on 14 October 2009, stated: 'Where this Regulation provides for the application of the law of a State, it means the rules of law in force in that State other than its rules of private international law'.

It thus aligned itself with other previous regulatory texts (*see* Article 24 of Regulation (EC) No 864/2007 of the European Parliament and of the Council of 11 July 2007 on the law applicable to non-contractual obligations, Article 20 of Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations and Article 11 of Council Regulation (EU) No 1259/2010 of 20 December 2010 implementing enhanced cooperation in the area of the law applicable to divorce and legal separation).

That approach was fully consistent with the universal nature of the new European instrument, since an aspiration to achieve full parity in the treatment of any of the sets of legislation that proved to be applicable through the application of the conflict-of-laws rules would have to involve the exclusion of any type of *renvoi*; thus, where those rules result in the application of the law of a state, that would have to mean the rules of law in force in that state other than the rules of its system of private international law.

In contrast to the proposal, however, the treatment of *renvoi* that resulted from the subsequent legislative work was not, in fact, its complete exclusion. Instead, as laid down in Article 34, the application of the law of any third state specified by the regulation shall mean the application of the rules of law in force in that state, including its rules of private international law in so far as those rules make a *renvoi* to the law of a Member State, or to the law of another third state which would apply its own law, although no *renvoi* shall apply with respect to the determination of the law applicable to the succession through application of the rule of closest connection (Article 21(2)) or through the exercise of *professio iuris* (Article 22), the formal validity of dispositions of property upon death made in writing (Article 27), the validity as to form in accordance with the law of the state of habitual residence of the author of a declaration concerning the acceptance or waiver of the succession, of a legacy or of a reserved share, or a declaration designed to limit the liability of the person making the declaration (Article 28(b)), or the special rules imposing restrictions concerning or affecting the succession in respect of certain assets (Article 30).

Manifestly closer connection *vs.* habitual residence

In allowing, in certain cases, the possibility of *renvoi*, the wording of Article 34 will be a source of uncertainty with regard to those deceased persons who had considered the law of their habitual residence, although it was the law of a non-Member State, to be the most appropriate law to govern their succession, since it was the law of the place which was the centre of their interests and where the majority of their assets were likely to be or, expressed in another way, the place with which they maintained the closest connection.

In that sense, a strict application of the express wording of Article 34(2) may, as will be seen below, lead, in practice, to unacceptable solutions.

Consider the case of a Spanish citizen who dies, after 17 August 2015, without leaving a will, with his habitual residence in Cuba, where his family and the majority of his assets are located.

Under Article 21(1) of the Succession Regulation, the law applicable to the succession will be the law of the state in which the deceased had his habitual residence at the time of death, namely Cuban law, but since that is a law of a third state, the provisions of private international law in force in that system must be taken into account.

At the moment, under Article 15 of the Cuban Civil Code, succession upon death is governed by the legislation of the state of which the deceased was a citizen at the time of death, irrespective of the nature of the assets and the place where they are situated.

Given the mechanism of *renvoi* laid down in Article 34(1) of the Succession Regulation, the succession would therefore have to be governed by the corresponding Spanish law.

Consider, then, that, under the same conditions, the habitual residence of the deceased at the time of death had not been in Cuba, because of the fact that he had moved to the state of his habitual residence shortly before his death.

In that case, under Article 21(2) of the Succession Regulation, it is clear from all the circumstances of the case that since, at the time of death, the deceased was manifestly more closely connected with a state other than that in which he had his habitual residence, the law applicable to the succession will be the law of that other state: therefore, Cuban law would be the law applicable to the succession.

That is the case because, even though it is the law of a third state, since that was the law determined in accordance with the rule of closest connection laid down by Article 21(2), its provisions of private international law do not have to be taken into account, since under those circumstances Article 34(2) and the application of the *renvoi* mechanism do not apply.

It should be noted that in the first case all the circumstances of the case, including habitual residence, the place that was the centre of his interests, at the time of death, denoted the close connection of the deceased with Cuba but, with the entry into play of the *renvoi* mechanism, the application of the law of the state with which the deceased was manifestly more closely connected is, in fact, ruled out.

All the above seems to demand an appropriate interpretation of Article 34(2) that makes it possible to avoid situations such as those described above.

Such an interpretation would be achieved by considering that when the state in which the deceased had his habitual residence at the time of death was also the state with which the deceased was manifestly most closely connected, with that circumstance meaning that the law specified by the application of Article 21(1) and the law resulting from the rule set out in Article 21(2) are the same, the *renvoi* mechanism should not apply, with regard to the exclusion laid down by Article 34(2).

Renvoi and the unity of law applying to succession

Another of the issues raised by the admissibility of *renvoi*, under the terms set out in Article 34 of the Succession Regulation, is that of a possible exception to the principles of unity and universality of the law applicable to succession.

Taking into consideration the private international law rules of a non-Member State, with a system or model of scission, might give rise to the fragmentation of succession into a plurality of independent estate asset shares subject to different laws.

It should be remembered that in the systems which follow that model there is a tendency to apply a specific law to the succession of movable property and to make the succession of immovable property subject to the law of the place in which it is located (*lex rei sitae*) which, without prejudice to the possible benefits (*e.g.* it tends to ensure that the law governing the succession, the law governing the transfer of immovable property and the jurisdiction of the legal forum or authority responsible for its application are the same), has the disadvantage of making it very difficult to foresee how the succession will unfold, and therefore makes it difficult for the future deceased to plan.

In Spanish law, in such situations, the Supreme Court, starting from the aim allocated to the *renvoi* instrument, namely to harmonise the legal systems of the states, has tended to consider the principles of the unity and universality of the law applicable to succession to be pre-eminent. With regard to those principles, it has chosen to reject or allow the *renvoi* mechanism in accordance with the circumstances of the specific case, depending on whether applying it will result in the fragmentation of the rules applicable to the succession.

Thus, in so far as the Succession Regulation has also adopted the principles of unity and universality regarding the applicable law, the adaptation of that doctrine could be assessed.

4. ECS AND ACCESS TO REGISTERS

In addressing the effects of the European Certificate of Succession, in Article 69(5), the Succession Regulation states that the certificate shall constitute a valid document for the recording of succession property in the relevant register of a Member State, without prejudice to Article 1(2)(k) and (l). That provision thus excludes from the scope of the Succession Regulation the nature of rights in rem and any recording in a register of rights in immovable or movable property, including the legal requirements for such recording, and the effects of recording or failing to record such rights in a register.

Given that scenario, it may be stated that the purpose at the heart of Article 69(5) of the Succession Regulation, to facilitate the tasks of the participants in an international or cross-border succession, is to make available to them an appropriate means for accessing the internal systems of public registers, in such a way that when the succession includes property located in more than one Member State a single document – the European Certificate of Succession – is sufficient for the recording of the relevant registrations.

The stumbling block to achieving that aim, which is not easy to overcome, and of which the European legislator is fully aware, is the sole jurisdiction of the Member States regarding the property system and, as a result, the systems for public registers.

Therefore, going beyond the pronouncement made in Article 69(5), it will be necessary to determine whether the Certificate may provide the elements required to give rise to registration in each of the national registers.

ECS as a valid document for registration

Purely with regard to form, the Certificate must be issued by the relevant public authority, using the forms and official procedures required by the Succession Regulation which, under Article 67(1), translate directly into the mandatory use of the form produced for the issue of the certificate.

Although in some Member States, such as Germany, France or the Netherlands, it is only for national documents that access to the relevant registers is permitted, it is possible, on the basis of the regulation, to argue that refusal to register a certificate issued in another Member State may not be justified solely on the grounds of domestic provisions stating that solely national documents may be registered.

In that regard, the strictly European nature conferred upon the certificate by the Succession Regulation must help to facilitate, in those cases too, it being deemed to be an official document for the recording of succession property in the property register.

For the recording of succession property in property registers, the certificate must meet the conditions laid down for it to be considered an official document, but it must also be proved that it has genuine legal effect because of the succession.

Basically, succession may originate in the intention of the deceased, expressed in his will or agreed in an agreement as to succession, or in the provisions of the law.

In that context, deeming the European Certificate of Succession to be a succession document, for the purposes of the register, may be fundamentally deduced from the '*effet utile*' of European Union legislation. In the Succession Regulation this translates into the pursuit of rapid, streamlined and efficient handling of cross-border succession and in the development of mechanisms that permit heirs, legatees, executors of the will or administrators of the estate to easily prove their status as such in the Member States, particularly in those where the assets of the estate are located.

ECS and the registration procedure

The Succession Regulation demonstrates the strong determination of Member States to go deeper in terms of judicial cooperation with the aim of facilitating the proper functioning of the internal market through the application of the principle of mutual trust and, as demonstration of that, Article 69(1) states that the Certificate shall produce its effects in all Member States, without any special procedure being required.

In terms of registers, however, it is the law of each of the Member States in which the register is kept that must determine under what conditions and how the recording must be carried out and which authorities are in charge of checking that all requirements are met and that the documentation presented is sufficient or contains the necessary information.

It is therefore necessary to analyse whether the Succession Regulation has had an impact on that area and, if so, to what extent it has had such an impact.

For those purposes, a useful reference point may be the case raised by the categorisation of a certificate submitted for the recording in a property register of the attribution of specific assets forming part of the estate to the heirs or legatees mentioned in the Certificate. That possibility is provided for in Article 63(2)(b) of the Succession Regulation, and will reflect the content of the certificate in accordance with Article 68(l) and (m).

The starting point is the phrase 'without any special procedure being required', in Article 69(1). The same phrase is used in Article 39(1), concerning the recognition in a Member State of decisions given in another Member State.

In the registration procedure, this approach means that, during the first stage, a check is carried out of the external, formal or authenticity requirements of the certificate, with it being ascertained that it may fall within the scope of the Succession Regulation in terms of time, subject matter and territory, as a condition that is logically necessary for it to be admitted to the regulation's privileged system of cross-border effectiveness.

It is very important to bear in mind that, for the certificate, because of its European nature, in contrast to decisions given in other Member States, the regulation does not refer to any type of recognition in the destination state, nor does it lay down any possible grounds for non-recognition of the certificate, such as those laid down by Article 40 with regard to those decisions.

For the same reason, or *a fortiori*, as for judgments handed down in other Member States, the certificate may under no circumstances be reviewed as to its substance.

During the second stage, the certificate must be categorised as complying with the common rules of internal legislation.

However, even though it is for domestic legislation to determine the procedure and requirements for and the effects of registering the certificate, its application will be subject to the restriction that it cannot remove the '*effet utile'* of the regulation.

Lastly, it will be necessary to verify that no obstacles arise from the register that form an obstacle to registration and that the certificate states the facts which it is mandatory for it to contain and that relate to the property, the right and the owner.

The European legislator was fully aware of that fact, as may be seen from recital 68, which points out that the authority which issues the certificate should have regard to the formalities required for registration in the Member State in which the register is kept and provide for an exchange of information on such formalities between the Member States.

In the form produced for the issue of the certificate, the information on the succession, whether involving the intention of the deceased, whether individual or agreed, or whether it arises under the law, is included in Heading 7. That heading applies Article 68(j) of the regulation, which provides for the inclusion in the certificate's content of information as to whether the succession is testate or intestate, including information concerning the elements giving rise to the rights and/or powers of the heirs, legatees, executors of wills or administrators of the estate.

In Annexes IV and V to the form for the issue of the certificate, in accordance with Article 68(k), (l), (m) and (n), information is included on the heirs and legatees. Together with identification data, they also include facts relating to the acceptance or waiver of the succession by each beneficiary, the share for each heir and, where applicable, a list of rights and/or assets for any given heir and/or legatee, as well as restrictions on the rights of the heir(s) and, as appropriate, the legatee(s) under the law applicable to the succession and/or under the disposition of property upon death.

Specifically, taking the approach signalled by recital 18 of the regulation, among the information relating to the assets of the estate which must be stated on the certificate, the

form produced for the issue of the certificate emphasises that, in the case of a registered asset, an indication must be given of the information required under the law of the Member State in which the register is kept so as to permit the identification of the asset (e.g. for immovable property exact address of the property, land register, land parcel or cadastral number, description of the property (if necessary appending relevant documents).

All the above leads to a conclusion that the certificate may include all the elements that it is mandatory for registration, under internal laws, to contain, with respect to the property, the right and the owner, and in that way that it is possible to interpret the wording of Article 69(5), and the exclusion of Article 1(2)(k) and (l) of the Succession Regulation, in a consistent fashion.

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* Author of *El certificado sucesorio europeo*. Colección Temas LA LEY. Wolters Kluwer España, S. A. Madrid, 2015.

[1] https://www.boe.es/diario_boe/txt.php?id=BOE-A-2016-8569

[2] https://www.boe.es/diario_boe/txt.php?id=BOE-A-2016-5507

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