

## **Abstract**

### **The benefit of inventory in inheritance proceedings**

The thesis provides a description of an issue of heir liability to the debts of testators and a restriction of this capacity in a form of the benefit of inventory institute. The aim of the thesis is to provide a complex description of this institute and an impact of its use on the process of inheritance procedure. The thesis also deals with a legislation of an estate inventory and its practical usage. Part of the thesis is devoted to a comparison of a current legislation with the previous one as well as a comparison with the German legislation.

The thesis is divided systematically into five chapters. The aim of the first chapter is to explain basic concepts and principles that should offer the reader a theoretical base, which means regarding an inheritance procedure per se and mainly to elucidate a concept of a testator's debts transfer in connection with a principle of universal succession.

The second chapter deals with a comparison of testator's debts transfer to an heir included in the Civil Code with a previous legislation. The chapter outlines the ideological changes that occurred in the course of time and how these were projected into inheritance law legislation. A major part of the chapter deals mostly with a comparison with a common Civil Code for the reason that the inheritance law legislation in this code was primarily a base for a current Civil Code creation during a re-codification of civil law in 2014.

The third chapter is devoted to a benefit of inventory institute both materially and processionally. The attention is paid also to factual impacts of a benefit of inventory application particularly in connection with a joint and several liability to debts of the testator. The fourth chapter afterwards introduces a description of an estate inventory and its practical application.

The last chapter proposes a foreign excursion and compares German inheritance legislative with the domestic one.

**Keywords:** Inheritance law, inheritance procedure, liability to the debts of the testator, benefit of inventory, estate inventory