

Legacy in Inheritance Law

Abstract

The topic of this thesis is legacy in inheritance law. The aim of the thesis is to analyse the practical possibilities of the use of legacy and to point out the problematic aspects of the current legislation. Through empirical research, the thesis aims to determine how often the institution of legacy is used in practice, in what form and in favour of which persons it is most often established, and whether its establishment has an impact on the decision of heirs whether or not to exercise the reservation of inventory.

The first part deals with the historical development of the institution of legacy since Roman law, focusing in particular on its form in the General Civil Code and its regulation in the unrealised governmental draft Civil Code of 1937 as the main sources of inspiration for the current legislation. The first part then briefly discusses the regulation of the legacy in the 1950 Civil Code and its deletion from the legislation contained in the 1964 Civil Code. The first part concludes by briefly outlining the reasons for the return of the institution of legacy to the Czech legal order.

The second part deals with the current legal regulation of the institute of reference in Act No. 89/2012 Coll., the Civil Code. In describing the individual parts of the regulation, the individual problems and uncertainties raised by the legislation are pointed out, while at the same time the views of the professional community on possible solutions are also given.

The third part of the thesis is devoted to empirical research, which was conducted through surveying notary offices in the Czech Republic, in order to evaluate the actual use of the legacy in practice, the opinions of notaries on the use of this institute and its legal regulation.

On the basis of these findings, the thesis concludes with some *de lege ferenda* proposals concerning in particular the issue of refusal of legacies, protection of heirs and some interpretative rules for individual types of legacies.

Keywords: legacy, inheritance law, inheritance