

Abstract

This thesis deals with one of the civil procedure institutes, liquidation of probate estate due to excessive debts, also known as liquidation of heritage that is newly designated as liquidation of inheritance. The thesis aims to comprehensively cover the liquidation-of-inheritance-procedure, from the opening of inheritance proceedings till the issuance of the decision resolving the case.

The thesis is divided into five sections. Introductory section explains the terminological shift from the concept of liquidation of heritage to the concept of liquidation of inheritance, it acquaints the reader with the legislation changes that took place at the turn of 2013 and 2014 and it outlines the differences between liquidation-of-inheritance-procedure and the standard inheritance proceedings.

The second section of the thesis seeks to define the concept of liquidation of inheritance. The definition is being found within the sense and purpose of the legislation of this institute and it is also stated that the legal definition of this institute has not been legally established.

In the third section of the thesis, there is a concise summary of development of the liquidation-of-inheritance-legislation in Czechoslovakia and the Czech Republic since the late 19th century to the twentieth century. It may be noted, despite a lower incidence of such cases in practice, that the legislation has always allowed for the possibility of liquidation of inheritance.

Mainstay of the thesis, its section four, covers the individual stages of inheritance proceedings that lead to the liquidation of inheritance, while at certain points the legislation that ceased to have effect on 31 December 2013 is being referred to. The fourth section analyzes prerequisites and participants of the liquidation-of-inheritance-procedure, procedure of detection the assets and debts of the deceased, that is assets and liabilities of the inheritance estate, that is further followed by the chapter on the individual types of realization of the inheritance assets. The fourth section is completed by realization-proceeds-layout among the creditors of the deceased and by notary remuneration payment.

The thesis is finished off by the fifth section that points to the topicality of the liquidation of inheritance issue and to the increase of such cases in practice. To support the statements made herein there are stated evaluation results made by the Chamber

of Notaries of the Czech Republic in March 2010 and Notarial Chamber in Prague in September 2014.