

Abstract

The thesis deals with the topic of debts and claims of the testator and legal regulation of responsibility of heirs for debts of the testator in the Czech legal system and compares it with legal regulation in other three European countries. Second chapter is focused on the principle of universal succession and exceptions from the principle. Third chapter includes historical development of regulation of responsibility for debts and related instruments. Fourth chapter thoroughly explains and analyzes the instrument of the inventory clause and deals with possibility of unlimited responsibility of heirs, which both were not contained in Civil Code from 1964, but new Czech Civil Code now includes them. Fifth chapter focuses on three instruments – refusal, give up and renunciation of succession claim.

Important is also sixth chapter which shifts the focus on bequest (legacy). It explains this restored instrument which forms the singular succession with no responsibility for debts. Then it analyzes the legal position of legatee as a creditor and describes distinction between heirs and legatees. Seventh chapter points out problems of creditors of the testator which often occurred according to former regulation in Civil Code from 1964 and then describes new instruments of New Civil Code – that is separation of inheritance and closure of inheritance. New protection of creditors is to be found also in joint responsibility of the seller and buyer of inheritance.

Eighth chapter is concerned with different kinds of administration of the estate and ninth chapter deals with the relation between executory proceedings and succession proceedings. Tenth chapter is devoted to tax consequences of the death and special legal construction of *hereditas iacens* for tax administration. Chapters eleven, twelve and thirteen are written in a comparative manner. Based on foreign literature, they examine the regulation of the topic in Great Britain, Germany and France. Eventually chapter fourteen highlights important changes made by European Regulation number 650/2012.