

# **Abstract**

## **Selected issues of inheritance proceedings**

This diploma thesis deals with selected issues of inheritance proceedings which play an important role in inheritance proceedings. These selected issues are the assets and liabilities of the estate, their detection, an importance of the common property of spouses and its settlement as a result of the death of one of the spouses and the role of the international element in the inheritance proceedings.

Except for the introduction and conclusion, the thesis is composed of two main chapters which are further divided into individual subchapters.

The first chapter deals with the assets and liabilities of the estate and it is divided into three large subchapters. The first subchapter deals in general with the assets and liabilities that create the estate, defines them and focuses on the means from which information is obtained about them and also contains legislation about estate without assets and estate with assets of no or insignificant value. The second subchapter focuses on the process of determining assets and liabilities the result of which is the creation of a list of assets and liabilities of the estate. It also regulates a solution of disputes which arise during the creation of the list and methods of valuing the estate. The third subchapter consists of the common property of spouses and its settlement as a result of the death of one of the spouses. It contains a description of the institute and its importance in inheritance proceedings. This topic is included in the third subchapter intentionally because it deals with the problem when only a part of assets of the common property of spouses falls into the estate after its settlement while liabilities of the common property of spouses are not settled and fall into the estate in full. In addition the right to housing after the death of one of the spouses is mentioned here.

The second chapter deals with the solution of the issue if there is an international element in the inheritance proceedings. The introduction to the chapter defines the term of the international element and the sources of legislation applicable in the Czech Republic, that are Act No. 91/2012 Coll., on private international law, Regulation (EU) No 650/2012 of the European Parliament and the Council and international agreements. Then the chapter is divided into individual subchapters logically and each of them deals with one of the sources of legislation, which always contains an issue of application priority, a jurisdiction of courts to inheritance proceedings, an applicable law and a recognition and enforcement of foreign decisions.