

# **PRIVATE CLIENT & OFFSHORE SERVICES - LIECHTENSTEIN**

# Family links in estate and succession planning

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Marriage and civil partnerships Children

This article addresses the rules and procedures that govern family links in the context of estate and succession planning in Liechtenstein. (1)

## Marriage and civil partnerships

If no special arrangement exists, the default matrimonial property regime is the separation of property. However, marital agreements that establish a different regime can be entered into before and during marriage.

Same-sex marriages are not possible in Liechtenstein; however, civil partnerships for same-sex partners have been recognised since 1 September 2011.

#### Children

Liechtenstein succession law does not distinguish between legitimate and illegitimate children or between natural and adopted children. However, with a view to the right to inherit, no kinship is created between an adopted child and their descendants and the other relatives of the adopting person (ie, of the adoptive father or mother), which is why the law does not recognise any legal right to inherit between them.

For further information on this topic please contact Johanna Niegel at Allgemeines Treuunternehmen (ATU) by telephone (+423 237 34 34) or email (office.frick@atu.li). The Allgemeines Treuunternehmen (ATU) website can be accessed at www.atu.li.

## Endnotes

(1) This article is part of a series that examines recent developments in the provision of private client services in Liechtenstein. For the other articles in the series, please see:

- "Recent developments and tax considerations for private clients";
- "Private trusts, foundations and charities";
- "Compliance issues";
- "Wills, probate and inheritance"; and
- "Capacity and power of attorney".

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