



## Simply Put

### Will – inheritance contract

In Switzerland, inheritance of real estate is governed by a combination of national and cantonal laws, particularly tax regulations. This includes the consideration of compulsory portions for certain heirs, the calculation of inheritance tax, and strategic estate planning.

#### Will

A will is a **unilateral personal declaration of intent** written prior to death. It has no impact prior to a testator's passing. The author can **revoke, change** or nullify it at **any time**.

A person who wishes to write a will must be of legal age (18 years old) and capable of judgement. A personal will is valid only if it is fully written, dated, and signed by hand.

#### Inheritance contract

The inheritance contract provides the possibility to arrange the estate with the involvement of all parties concerned, tailored to the individual needs of the contracting parties – meaning **independently of statutory compulsory portion entitlements**. As with making a will, anyone wishing to enter into an **inheritance contract** must be of **legal age** and **capable of judgement**. The inheritance contract must be executed before a **public notary** and in the presence of **two witnesses**, who must simultaneously confirm that the contracting parties were of sound judgment at the time of signing.

## smzh tip



**Thomas Kaufmann**  
Chairman of the Board

**“** It is important to understand that statutory succession may not correspond with your individual wishes and ideas. This is particularly true if your family situation is non-traditional or if you are a business owner. I encourage everyone to seek expert advice on this topic – even if it may not be pleasant to think about in the first place. **”**

## smzh for you

- **Individual advice:** We place your personal circumstances at the center – whether we focus on family matters, partnership, or entrepreneurship.
- **Legal certainty:** Our experts ensure that your estate settlement is legally sound and clearly worded.
- **Holistic planning:** We think beyond your will – and take into consideration marriage contracts, inheritance contracts, advance care directives, and legal aspects.
- **Tailor-made solutions:** Every situation is unique – this is why we develop tailor-made concepts for your estate planning.
- **Years of experience:** smzh combines legal, financial, and professional know-how – providing solutions that last.



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