

EU Succession Regulation: First Decade of Application, Strengths, Challenges, Future Outlooks

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NATIONAL REPORT

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prepared by

Iina Tornberg and Katja Karjalainen

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Introduction

This National Report was prepared within the *EU Succession Regulation: First Decade of Application, Strengths, Challenges, Future Outlooks* (EUSuccess) project. EUSuccess is focused on the assessment of the practical functioning of the EU Succession Regulation¹ during the first decade of its application in selected Member States: Poland, Italy, Germany, Spain, Lithuania, Greece and Finland.² Each National Report was prepared on the basis of a detailed Questionnaire and thorough research into case-law of domestic courts in a given Member State. EUSuccess has a practical focus on law in action, however when needed the research of EUSuccess Team was supplemented by findings presented in the legal literature, decisions of domestic authorities other than courts, conclusions resulting from the case-law of the Court of Justice of the European Union (CJEU) and data collected during National Seminars aimed at the exchange of experiences with legal professionals.

Summary

In Finland, availability of information on the Succession Regulation is influenced by the fact that succession matters are typically handled privately—either by the parties themselves, by private attorneys, or by other service providers. Estate administrators and distributors are considered “courts” for the purposes of the Regulation under its Article 3(2). Decisions made by the estate distributor may be appealed to the district court by any heir or interested party, although such appeals are rare in practice.

The number of Finnish cases interpreting the Succession Regulation remains limited. Only seven cases of particular relevance have been identified. Most of these have centred on the question of jurisdiction under Article 4(1), with the primary legal issue being whether the deceased had their last habitual residence in Finland.

The European Certificate of Succession (ECS) is issued in Finland by the Digital and Population Data Services Agency (the Finnish Data Agency, in Finnish, *Digi- ja väestötietovirasto*), which has issued a total of 670 certificates. It is also important to note that Finland is a party to the Nordic Convention on Inheritance and Estate Distribution, concluded between Norway, Denmark, Finland, Iceland, and Sweden (in Finnish, *Suomen, Islannin, Norjan, Ruotsin ja Tanskan välinen perintöä, testamenttia ja pesänselvitystä koskeva sopimus*, SopS 21/1935). Under Article 75(3) of the Succession Regulation, Finland and Sweden have been granted an exemption allowing continued application of the Convention, particularly in matters concerning estate administration and the simplified recognition and enforcement of decisions in cross-border inheritance cases.

A notable lack of Finnish legal literature addressing the Succession Regulation contributes to the challenges that stakeholders face in understanding the core issues of private international law in matters of succession. This difficulty becomes particularly apparent from examining the

¹ Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012 on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession, OJ L 201, 27.7.2012, p. 107–134. See also Commission Implementing Regulation (EU) No 1329/2014 of 9 December 2014 establishing the Forms referred to in Regulation (EU) No 650/2012 of the European Parliament and of the Council on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession, OJ L 359, 16.12.2014, p. 30–84.

² National Reports on Poland, Italy, Germany, Spain, Lithuania, Greece and Finland can be found on EUSuccess website at <https://eusuccess.project.uj.edu.pl>.

responses provided by the Finnish Data Agency to practical questions about the ECS. Similar challenges are also reflected in Finnish case law in terms of the Succession Regulation.

Setting the scene

Succession cases in your Member State

Please describe shortly how the succession cases are dealt with in your MS. Which authorities are competent and to what extent? Is it possible to handle a succession case without recourse to any public authority? Which legal professionals (e.g. notaries, legal advisors, attorneys, tax authorities, land registrars, civil status registrars) and at which stage (planning, liquidating, recognizing foreign decisions, etc.) might interpret or apply the Succession Regulation? Which authorities and legal professionals are considered ‘courts’ within the meaning of Article 3(2) Succession Regulation? Are there any other authorities, which are not ‘courts’, but do intervene in succession matters? How do such authorities establish their jurisdiction? Please explain shortly which authorities in your MS are competent to issue an ECS? What kind of authentic instruments³ within the meaning of Article 3(1)(i) Succession Regulation may authorities of your MS produce? What are their effects?

In Finland, succession matters are handled privately, either by the parties themselves or by a private attorney-at-law or by other service-providers as no specific rules or limitations exist in terms of who can provide assistance in succession matters. As will be noted throughout this report, handling matters privately significantly affects availability of information on how individual provisions of the Succession Regulation are applied in Finland. The European Certificate of Succession (ECS) is issued by the Digital and Population Data Services Agency (the Finnish Data Agency, in Finnish, *Digi- ja väestötietovirasto*).

In principle, a succession case in Finland can, for the most part, be handled without recourse to public authorities or legal professionals. The person reporting on the estate is typically next of kin, for example the spouse or a child of the deceased. The estate inventory may be held—and the deed (*perukirja* in Finnish) drafted and witnessed—by any impartial adult with full legal capacity. An estate inventory deed lists the deceased’s assets, debts, heirs and beneficiaries.⁴ Once the estate has been inventoried, the deed is filed with the tax authorities, after which distribution of the inheritance can take place. If the estate shareholders agree,⁵ the division is carried out as a contractual division, and a deed of distribution is drawn up and signed. Most succession cases are handled in this way. However, legal or other professionals may be engaged to assist in drafting the necessary documents, but this is by no means obligatory.

Upon the petition of an estate shareholder, a local court may appoint an estate administrator (*pesänselvittäjä* in Finnish, *boutredningsman* in Swedish) and/or estate distributor (*pesänjakaja* in Finnish, *skifteman* in Swedish), usually an attorney-at-law, to handle the estate inventory and/or distribution of the estate.⁶ An estate administrator and/or distributor is considered a court within the meaning of Article 3(2) of the Succession Regulation. The decision of the estate

³ See case C-658/17 *WB* ECLI:EU:C:2019:444.

⁴ Along with the Evangelical Lutheran Church of Finland and the Orthodox Church of Finland, the Finnish Data Agency issues reports on family relationships, which are required for the estate inventory (*perunkirjoitus* in Finnish) mandated under the Finnish Code of Inheritance (*Perintökaari*, 40/1965).

⁵ An estate shareholder (*kuolinpesän osakas* in Finnish) is a person who, by inheritance, marital rights, or a will, holds a share or right to a deceased’s estate (*kuolinpesä* in Finnish).

⁶ For further details, see Chapter 19 Section 1 and Chapter 23 Section 3(3) of the Finnish Code of Inheritance (*Perintökaari*, 40/1965), which specify who is entitled to petition for appointment of an estate administrator and/or estate distributor.

distributor may be appealed to the district court by any of the estate shareholders. However, this occurs very rarely.

Authentic instruments are not used under Finnish law.

Other actions required and authorities involved in succession matters

Naturally, the tax authorities have an interest in succession cases. The estate inventory deed must be sent to the Finnish Tax Administration within one month of the estate inventory. The Finnish Tax Administration determines the inheritance tax based on the estate inventory deed and the attachments to it. If the inheritance has already been distributed, the deed of estate distribution is also considered in the inheritance taxation. Furthermore, as long as the estate remains undistributed, the estate is responsible for all tax matters concerning estate assets. As a rule, the joint estate administration must manage the same property-related tax matters as the deceased person had to do before their death.

In addition, recourse to the National Land Survey of Finland (*Maanmittauslaitos* in Finnish) may be needed. Upon the death of a property owner, it is recommended that the names of the estate beneficiaries be entered in the Land Information System maintained by the National Land Survey. Any estate shareholder may apply for clarification of ownership (*selvennyslainhuuto* in Finnish). Where the deceased has only one heir, an application is made directly for registration of ownership of the property.

Shareholders of an undistributed estate may also apply for registration of the right to a flat owned by the estate in a housing company. The application can be submitted by one of the estate shareholders without the signatures or consent of the others. After registration, the new owner is recorded in the Residential and Commercial Property Information System (*huoneistotietojärjestelmä* in Finnish). Additionally, if the estate includes firearms, the police must be contacted.

Furthermore, after completion of the estate inventory, an application may be made to the Finnish Data Agency for confirmation of the estate shareholders recorded in the estate inventory deed (i.e. a certificate of shareholders in the estate inventory deed). On the basis of the available evidence, the Finnish Data Agency may issue a decision confirming that the estate shareholders, including the deceased's spouse, have been correctly entered in the deed (a certification decision). Applying for certification is not obligatory, but it facilitates administration of the estate, as the shareholders can use it to prove their right to jointly represent the estate. Third parties may in turn rely on the confirmed estate inventory deed, and agreements made with the listed shareholder will bind the estate even if it is later discovered that a shareholder was missing from the deed.

State of digitalisation of the succession proceedings

Please explain briefly also the state of digitalisation of cross-border succession proceedings⁷ in your Member State. May parties or their representatives communicate with competent authorities by means of electronic communication? May they file applications / claims by means of electronic communication? Is service of documents by means of electronic communication possible? Do documents send electronically have legal effects?

⁷ See Regulation (EU) 2023/2844 of the European Parliament and of the Council of 13 December 2023 on the digitalisation of judicial cooperation and access to justice in cross-border civil, commercial and criminal matters, and amending certain acts in the field of judicial cooperation PE/50/2023/REV/1 OJ L, 2023/2844, 27.12.2023.

Parties and their representatives frequently communicate with the competent authorities by e-mail. For example, an ECS application may be submitted either through secure e-mail or by regular post. An estate inventory can be filed with the tax authorities via the digital platform Omavero or, alternatively, by post. An application for appointment of an estate administrator or distributor may likewise be lodged by e-mail. Other types of court matters can also be handled by e-mail.

A novelty: in autumn 2024, the Finnish Data Agency launched a project to facilitate the management of a deceased relative's affairs. The project aims to digitalize and automate the services used by family members to administer an estate and complete the necessary procedures. It will serve both the shareholders of an estate and authorities and companies involved in handling estate matters. The project, running from 5 April 2024 to 31 December 2027, is being implemented in cooperation with the Ministry of Finance, the Ministry of Justice, the Finnish Data Agency, and the Finnish Tax Administration.

The project includes development of an e-service for citizens, an electronic version of the estate inventory deed, and an estate shareholder register, all to be managed by the Finnish Data Agency. The purpose of the register is to provide authorities and companies with reliable information on the shareholders of an estate. This will enable them to provide services more efficiently while eliminating the need for estates to submit shareholder information separately to different organizations through multiple channels.⁸ Project outcomes remain to be seen.

Methodology of the research

Please explain briefly how the research for the purpose of the National Report was made. How was the case law collected? Is it publicly available? How many decisions/cases were identified? What kind of effects, if any, country specific framework had for data collection?

Please note that the observations made on the material collected by 22 April 2025 for the purposes of this study have been published in a report in the Yearbook of Private International Law.⁹ In the present report, we refer to and build on those observations set out in that earlier publication.

On 5 March 2025, the joint information service of the Helsinki District Court and the Helsinki Court of Appeal was contacted with a request for access to all decisions of the Courts of Appeal and the Helsinki District Court relating to the Succession Regulation. On 19 March 2025, the information officer of the Court of Appeal sent by email all Finnish appellate court decisions in which there had been even a mention of the Regulation. On 1 April 2025, the information officer further affirmed having received a case number list from the Helsinki District Court. Based on that list, the information officer had asked to review some twenty of the most recent decisions. As of 1 April 2025, he had not identified any relevant decisions concerning the Regulation among them. The information officer was asked to confirm whether any relevant cases might nevertheless have been found in the Helsinki District Court, and whether any new decisions had been issued between 19 March and 21 August 2025. No response to this inquiry has been received.

Additionally, on 22 April 2025, cases of the Helsinki District Court were retrieved from the Tuomas case management system used for civil matters in district courts, using the search terms

⁸ See, <https://dvv.fi/en/easing-the-management-of-the-affairs-of-a-deceased-relative> (accessed 20 August 2025).

⁹ Iina Tornberg and Katja Karjalainen, 'Decisions on the European Succession Regulation in Finland' (2024/25) 26 Yearbook of Private International Law 227–235 (to be published in late 2025).

“*perintöasetu*” (in English, “Succession Regulation”) and “650/2012”. However, this Tuomas system has, for the most part, been replaced during the 2020s by the Aipa system for handling civil cases at the district-court level. Unfortunately, the search functionalities of the Aipa system do not support full text search, unlike the Tuomas case management system, in a way that would allow identification of references to the Succession Regulation in decisions. The introduction of the Aipa system has considerably limited the available search parameters. In practice, information in Aipa can be retrieved only by using case identifiers, such as the names of the parties and the case number, as well as the official case titles established by Statistics Finland (*Tilastokeskus* in Finnish). In turn, free-text search results naturally depend on how matters have been recorded in the judgment, particularly with regard to searches conducted in the Tuomas system.

To mitigate potential bias caused by this limitation, an email inquiry was sent on 20 March 2025 both to judges and to trainee district judges (*käräjänotaarit* in Finnish) undertaking a one-year judicial traineeship at the Helsinki District Court, asking about their experiences with the application of the Succession Regulation. Only two responses were received. One responding district judge mentioned a case concerning a petition for appointment of an estate administrator and distributor (case number H 706/2024/4742), which had raised, among other things, the issue of the court’s jurisdiction. However, the petitioner had withdrawn the petition, so the proceedings were discontinued without a legal assessment of questions relating to the Succession Regulation. The other responding judge noted that she had not had any cases relating to the Succession Regulation.

Cases were also searched using the term “*perintöasetu*” (in English, “Succession Regulation”) in two legal databases: Finlex,¹⁰ a public legal information service owned by the Finnish Ministry of Justice, and Edilex,¹¹ a commercial legal database maintained by Edilex Lakitieto Oy. The search was repeated at the end of August 2025.

In August 2025, an email was sent to all Finnish district courts except the Helsinki District Court requesting access,¹² where possible, to all decisions of the court in which the Succession Regulation had been applied. It was noted that if a search in the Aipa system was not possible, the researchers would be very grateful for a search in the Tuomas system as well. The suggested search terms were “*perintöasetu*” (in English, “Succession Regulation”) and “650/2012”.

Many district courts did not identify any decisions in which the Succession Regulation had been applied. Some of the responses noted that the limited search results might partly be due to the Aipa system, as discussed above. In some district courts, efforts had been made to locate decisions more broadly, in addition to searches in the Tuomas and Aipa systems. For example, in the South Ostrobothnia District Court, an inquiry was also addressed to the district judges, none of whom reported having dealt with a case relating to the Succession Regulation.

Based on our research, we conclude that only a limited number of cases on the Succession Regulation have been dealt with in Finland. Through our efforts, we have identified seven cases of particular interest which will be discussed in Deliverable D2.4, i.e. summaries of domestic judgments. There were also a few other cases (fewer than ten) where the Succession Regulation

¹⁰ Available at <https://www.finlex.fi/en>.

¹¹ Available at <https://www.edilex.fi/>.

¹² Finland counts 20 district courts: the District Court of Åland, South Karelia (in Lappeenranta), South Ostrobothnia (in Seinäjoki), South Savo (in Mikkeli), Helsinki, Eastern Uusimaa (in Vantaa), Kainuu (in Kajaani), Kanta-Häme (in Hämeenlinna), Central Finland (in Jyväskylä), Kymenlaakso (in Kouvola), Lapland (in Rovaniemi), Western Uusimaa (in Espoo), Oulu, Pirkanmaa (in Tampere), Ostrobothnia (in Vaasa), Northern Karelia (in Joensuu), Northern Savo (in Kuopio), Päijät-Häme (in Lahti), Satakunta (in Pori) and South West Finland (in Turku).

was applied, but these cases were of limited significance—for instance, due to the fact that application of the Regulation was very straightforward—and so not suitable for summaries. Additionally, in a few other cases the Regulation and its provisions have been considered, even though the Regulation was not applicable in the given circumstances, for instance because the deceased had died before 17 August 2015. Nevertheless, this report also refers, where relevant, to these cases left out from Deliverable D2.4, i.e. case summaries.

The cases examined are to be regarded as public, in that none has been declared confidential. With one exception,¹³ however, they are not openly available online and must be sought from the district courts through an information request.

Information has also been sought through discussions with experts. In terms of application of the ECS, we consulted the Finnish Data Agency and the National Land Survey.

Undoubtedly, several reasons explain the limited number of cases in which the Succession Regulation is applied, some of which are described in this report. Only a few cases are dealt with in the courts. Furthermore, as the cases studied show, many of the matters concerning the Regulation are petitionary matters, the majority of which are handled by trainee district judges during their year of court training. It is possible that these trainee district judges, being less experienced than professional judges, may overlook the private international law aspects of the matter if none of the parties raise them and may thus fail to recognize the need to apply the Succession Regulation ex officio when dealing with a case. Moreover, if a trainee district judge does gain some experience in applying the Regulation during the traineeship year, that experience does not remain within the court once the traineeship ends and the trainee moves on.

Questions

General

1. Were there any doubts in your MS as to the scope of application¹⁴ (substantive—Article 1(1), temporal – Article 83(1), territorial – Recitals (82), (83)) Succession Regulation?

In Finnish legal literature, the problem of classification between succession law and matrimonial property has been highlighted as this challenge has gained increased practical relevance due to lack of coordination between European Union regulations governing succession and those addressing matrimonial property regimes. The functional overlap between institutions of succession and matrimonial property law often renders classification difficult. Finnish law illustrates this ambiguity: the surviving spouse's right to equalization (in Finnish, *tasinkoetuoikeus*) under the Marriage Act clearly pertains to matrimonial property law, as it involves post-marital property division. The right to support (Chapter 8 Section 2 of the Finnish Code of Inheritance), while more ambiguous, may be classified under succession law due to its resemblance to maintenance obligations arising from death. Similarly, the surviving spouse's right to reside in the common home (Chapter 3 Section 1 of the Finnish Code of Inheritance) straddles both domains; its purpose suggests a succession-related claim, yet procedurally it is determined during property division, indicating a matrimonial property context.¹⁵

¹³ Helsinki Court of Appeal, 17 January 2019, Decision No 47 (Case S 17/2460), available at <https://www.finlex.fi/fi/oikeuskaytanto/hovioikeudet/2019/helsinki/41> (assessed 26.10.2025).

¹⁴ See case C-98/24 *Koda* (pending), case C-618/24, *Isergartler* (pending).

¹⁵ Markku Helin, Suomen kansainvälinen perhe- ja perintöoikeus [Finnish international family and succession law], Alma 2020, 785–786.

Based on the decisions examined, the scope of application (substantive, temporal, and territorial) does not appear to cause any difficulties.

2. Are there any challenges caused by the fact that Ireland and Denmark (and the UK – before its withdrawal from the EU) are not applying the Succession Regulation?

There are no cases indicating any challenges in this respect.

3. Are there any international agreements binding your MS, the application of which Succession Regulation ‘shall not affect’ (Article 75(1), Succession Regulation)? Were there any challenges caused by the interplay between international agreements and the Succession Regulation (Article 75(1), Article 75(3) Succession Regulation)¹⁶? Please outline the main problematic issues briefly.

Finland is bound by the Nordic Convention between Norway, Denmark, Finland, Iceland and Sweden on inheritance and estate distribution (in Finnish, *Suomen, Islannin, Norjan, Ruotsin ja Tanskan välinen perintöä, testamenttia ja pesänselvitystä koskeva sopimus*, SopS 21/1935, see also, Agreement on the amendment of the Nordic Convention, in Finnish, *Sopimus perintöä, testamenttia ja pesänselvitystä koskevan sopimuksen muuttamisesta*, SopS 60/2015).

Finland and Sweden have been granted an exception under Article 75(3) of the Regulation, allowing them to apply the Convention insofar as it concerns administration of estates and simplified procedures for recognition and enforcement of decisions in inheritance matters. Thus, if Swedish law is the applicable inheritance statute in a Finnish estate distribution, Finnish law may be applied to the estate administration under Article 19 of the Convention. If a decision on inheritance has been issued in Sweden, its recognition and enforcement in Finland may be governed by the Convention, provided its procedures are simpler and faster compared to those of the Regulation.¹⁷

Finland is a party to the Convention of 5 October 1961 on the Conflicts of Laws Relating to the Form of Testamentary Dispositions (HCCH 1961 Form of Wills Convention, in Finnish, *Yleissopimus testamenttimääräysten muotoa koskevista lakiristiriidoista*, SopS 76/1976).

Furthermore, the Treaty concerning the provision of legal protection and legal assistance in civil, family and criminal cases (in Finnish, *Sopimus Suomen Tasavallan ja Sosialististen Neuvostotasavaltojen Liiton välillä oikeussuojasta ja oikeusavusta siviili-, perhe- ja rikosasioissa*, SopS 48/1980) remains in force today between Finland and both Russia and Ukraine. This treaty includes provisions relevant to inheritance law, notably Article 24, which guarantees national treatment in inheritance matters, and Article 25, which addresses the formal validity of wills. In addition to the treaty concluded with the Soviet Union, Finland entered into a comparable agreement with Poland: Agreement on legal protection and legal assistance in civil, family and criminal cases (in Finnish, *Sopimus Suomen Tasavallan ja Puolan Kansantasavallan välillä oikeussuojasta ja oikeusavusta siviili-, perhe- ja rikosasioissa*, SopS 68/1981).

See also Northern Karelia District Court, 26 April 2023, Interlocutory Judgment No 177 (Case S 19/7894), Provisions of the Regulation: Articles 20, 21, 23, 75(3) and Recital 25. The case will be discussed in detail in Deliverable D2.4, i.e. summaries of domestic judgments.

¹⁶ See case C-21/22 *OP* ECLI:EU:C:2023:766.

¹⁷ See also Helin 2020, 872–873.

- 4. Were there instances in your MS where the notion of ‘habitual residence of the deceased at the time of death’¹⁸ was interpreted for the purpose of the application of the Succession Regulation? What factors were considered? Are there any factors to which more weight is given than to the others? Is this expression understood the same way as for the purpose of establishing jurisdiction and designating applicable law? Please outline the main problematic issues briefly?**

Most cases handled by Finnish courts involving the Succession Regulation have focused on the issue of jurisdiction under Article 4(1), with the main legal question being whether the deceased had their last habitual residence in Finland. This jurisdictional issue has often arisen in the context of appointment of an estate administrator and/or distributor.

These cases include the following:

- Helsinki Court of Appeal, 17 January 2019, Decision No 47 (Case S 17/2460), Provisions of the Regulation: Article 4 and Recitals 23 and 24.
- Eastern Uusimaa District Court, 31 May 2021, Decision No 37758 (Case H 20/42353), Provisions of the Regulation: Article 4 and 15 and Recital 23.
- Oulu District Court, 14 October 2022, Decision No 1005 7317 (Case H 742/2021/1467), Provisions of the Regulation: Article 4 and Recitals 23 and 24.
- Päijät-Häme District Court, 24 October 2023, Decision No 1013 3006 (Case L 729/2021/1471), Provisions of the Regulation: Article 4 and Recitals 23 and 24.
- Satakunta District Court, 18 September 2018, Decision No 18/14479 (Case H 18/685), Provisions of the Regulation: Articles 4, 21 and 23 but also Article 15.
- South West Finland District Court, 27 April 2020, Decision No 18742 (Case L 20/1676), Provisions of the Regulation: Articles 3 and 4.

These cases—except the last two in which determination of the deceased’s habitual residence at the time of death raised no particular difficulties—will be discussed in detail in Deliverable D2.4, i.e. summaries of domestic judgments. In short, factors considered include nationalities, language skills, family relations, social life, location of estate assets—especially the location of apartment(s), the location of professional activities, and the state in which the deceased was registered as a resident (not a decisive factor in all cases).

- 5. Are there any other decisions / doubts / challenges, which do not fit within any of the above questions, but are related to the application of the Succession Regulation, and therefore, should be signaled within the National Report?**

N/A

Jurisdiction

- 6. Are you aware of any doubts / challenges to the application of the rules on jurisdiction of the Succession Regulation in your MS¹⁹? Are there any voices suggesting any amendments to these rules?**

In principle, the jurisdictional rules of the Succession Regulation are considered clear, and courts do not appear to encounter difficulties in applying them. However, as discussed earlier

¹⁸ See case C-80/19 *EE*, ECLI:EU:C:2020:569.

¹⁹ See case C-20/17 *Oberle* ECLI:EU:C:2018:485.

in this report, succession cases in Finland are often handled privately and flexibly. In such situations, next of kin who all reside in Finland and have no connection to the deceased's last habitual residence may find it somewhat inappropriate that the case should fall under a foreign jurisdiction and that a Finnish court lacks competence to appoint an estate administrator and/or distributor. This is illustrated by the fact that in many of the cases collected, next of kin living in Finland have petitioned a Finnish court for appointment of an estate administrator and/or distributor for a Finnish citizen whose habitual residence was nevertheless elsewhere. What is also significant in this respect, as discussed earlier in this report, is that in Finland, trainee district judges—persons completing one year of judicial training—handle most petitions filed with the district courts, including in succession matters, which often fall into this category.

Hardly any Finnish legal literature is available on the Succession Regulation, and owing to its technical and specific nature, it attracts little public interest. Consequently, there have not been voices calling for amendments or modifications to the jurisdictional rules. However, the key expert in international family and inheritance law in Finland—Emeritus Professor Markku Helin—has commented as follows: ‘The Succession Regulation grants jurisdiction to EU Member States even in many cases where the deceased’s last habitual residence was outside the EU. In certain situations, jurisdiction may arise solely on the basis that the deceased was a national of an EU Member State or owned property there. The underlying rationale of these provisions clearly differs from that which applies in relations between EU Member States. One may ask whether the form of “jurisdictional imperialism” reflected in these provisions constitutes a justifiable solution from the perspective of international administration of justice. Such excessively broad jurisdiction may be used to sabotage a properly conducted succession procedure in the state of the deceased’s last residence, and the court is not given any discretion that could be used to prevent this.’²⁰

7. Were there instances in your MS where the court or another authority established its jurisdiction based on Article 10(1) Succession Regulation²¹, namely on the basis of location of assets and nationality or previous habitual residence? What were the assets and what was their value? Were there any doubts or challenges to the application of these provisions in practice?

In one district court case—the decision of Pirkanmaa District Court of 10 March 2017, Interim Order No 7695 (Case H 17/5564)—the court established its jurisdiction based on Article 10(1) Succession Regulation. The deceased had been a Finnish national, and the district court therefore considered itself to have jurisdiction to appoint an estate administrator. The decedent died in Liberia. The decision does not disclose the nature or value of the assets. The matter concerned merely an interim order for appointment of an estate administrator. The applicants had subsequently withdrawn their application.

Similarly, in a case in Helsinki District Court—Helsinki District Court, 28 April 2021, Decision No 21135 (Case H 19/41732)—the Court ruled that, as a Finnish court, it had jurisdiction under Article 10(1)(a) of the Succession Regulation since the deceased, who was a Finnish citizen, had bank deposits in Finland at the time of death. The Court held that the habitual residence of the deceased was in Taiwan. The decision does not disclose the value of the assets.

These two cases will be discussed in detail in Deliverable D2.4, i.e. summaries of domestic judgments.

²⁰ See, however, Helin 2020, 795.

²¹ See case C-645/20 VA, ZA, ECLI:EU:C:2022:267, case C-55/23 *Jurtukala* ECLI:EU:C:2023:599, case 291/23 *Hantoch*, ECLI:EU:C:2024:938.

- 8. Were there instances in your MS where the court or another authority established its jurisdiction based on Article 10(2) Succession Regulation, namely on the basis of the location of assets / asset? What were the assets / asset and what was their / its value? Were there any doubts or challenges to the application of this provision in practice?**

N/A

- 9. Were there instances in your MS where the court exercised jurisdiction or declined jurisdiction based on one of the mechanisms provided for in Articles 5 – 9 Succession Regulation?²² If yes, could you please explain which mechanism was used and whether there were any doubts or challenges to their application in practice?**

We were unable to identify any cases in which the court exercised or declined jurisdiction on the basis of Articles 5–9 of the Succession Regulation.

- 10. Were there cases in your MS where the court exercised jurisdiction based on Article 11 Succession Regulation on *forum necessitatis*? If yes, what were the reasons justifying the need of exercising jurisdiction? What circumstances were considered to justify the sufficient connection with your MS?**

We were unable to identify any cases in which the court exercised jurisdiction on the basis of Article 11 of the Succession Regulation.

- 11. Were there cases in your MS where the court limited its jurisdiction based on Article 12 Succession Regulation? If yes, please explain which third state was considered and how the need of limiting jurisdiction was justified?**

We were unable to identify any cases in which the court limited its jurisdiction based on Article 12 of the Succession Regulation.

- 12. Are courts in your MS competent to receive a declaration mentioned in Article 13 Succession Regulation (namely, ‘a declaration concerning the acceptance or waiver of the succession, of a legacy or of a reserved share, or a declaration designed to limit the liability of the person concerned in respect of the liabilities under the succession’)? Are any other authorities competent to receive such declarations (for example, notaries)? Are you aware of any challenges related to making such declarations in your MS²³ is cases where jurisdiction in succession matters was with the courts of another MS?**

In Finland, an heir (including an heir entitled to a reserved share) and a beneficiary under a will may waive their right to an inheritance after the deceased’s death, provided that they have not already undertaken actions deemed to constitute acceptance of the inheritance. According to Chapter 17, Section 2a of the Code of Inheritance (in Finnish, *Perintökaari* 40/1965), the waiver must be in writing. Such a waiver may be made, for example, by a separate signed declaration or by an entry in the estate inventory.²⁴ Under Chapter 17, Section 1(2) of the Code of

²² See case C-422/20 *RK* ECLI:EU:C:2021:718.

²³ See case C-57/24 *Ławida* ECLI:EU:C:2025:217.

²⁴ See e.g., Aulis Aarnio and Urpo Kangas, *Perhevarallisuuslaki* (rev edn, Talentum 2010) 355.

Inheritance, a waiver may also be made during the deceased's lifetime by a written declaration, for instance by approving a will made by the deceased.

During the deceased's lifetime, the declaration is made to the deceased personally. After the deceased's death, a valid waiver may be made to all heirs jointly, to any one heir, to the estate administrator, to the estate distributor, to the executor of the will, or to the person in whose favour the waiver is made.²⁵ In practice, waivers most often occur when an heir, after the decedent's death, approves a will under which they receive nothing from the estate. In Finland, no declaration concerning acceptance or waiver of succession, of a legacy or of a reserved share is filed with a court.

13. Are you aware of any challenges in your MS when it comes to accepting a declaration mentioned in Article 13 Succession Regulation (namely, 'a declaration concerning the acceptance or waiver of the succession, of a legacy or of a reserved share, or a declaration designed to limit the liability of the person concerned in respect of the liabilities under the succession') made in other MSs?

N/A see above.

14. Are there any other decisions / doubts / challenges, which do not fit within any of the above questions, but are related to jurisdictional rules of the Succession Regulation, and therefore, should be signalled within the National Report?

N/A see above

Applicable law

15. Are you aware of any doubts / challenges to the application of the rules on applicable law of the Succession Regulation in your MS? Are there any voices suggesting any amendments to these rules?

In the early 2000s, Finland modernized and clarified the private international law rules on family law; among others, the Code of Inheritance was amended with rules of private international law.²⁶ These rules were in force until the entry into force of the Succession Regulation.

Under Section 6 of the Code of Inheritance, a person was able to designate the law to govern their inheritance from the following options:

1. The law of the state of which they were a citizen either at the time of the designation or at the time of death.
2. The law of the state where they were domiciled either at the time of the designation, at the time of death, or where they had previously been domiciled.
3. If the person was married at the time of the designation, they were also able to choose the law of the state applicable to matrimonial property matters.

Hence, the entry into force of the Succession Regulation significantly narrowed the possibility to choose the applicable law compared to previous national legislation. This change was met with dissatisfaction. In particular, the fact that the Regulation did not allow for synchronization

²⁵ *ibid.* 356.

²⁶ Amendment 1228/2001.

of the law applicable to succession and matrimonial property matters was considered highly unsatisfactory. These shortcomings in the Regulation's provisions on choice of law are also taken into account in practice: Legal professionals often remind clients, when updating their wills, that it might be appropriate to retain the old will in force with respect to the choice of law, even if the rest of the will is revoked.

Furthermore, Section 5 of the Code of Inheritance provided more flexibility in terms of applicable law than the Succession Regulation does. If no designation had been made, the inheritance was generally governed by the law of the state where the deceased was domiciled at the time of death. However, if the deceased had previously been domiciled in another state, the law of the domicile was applicable only if:

1. The deceased was a citizen of that state at the time of death; or
2. The deceased had resided in that state for at least five years prior to death.

If neither condition was met, the applicable law was that of the state of citizenship at the time of death. Nevertheless, if the deceased had a substantially closer connection to another state than the state of citizenship, considering all relevant circumstances, the law of that other state was to be applied.

16. Were there cases where the escape clause of Article 21(2) Succession Regulation was applied? If yes, please explain which laws were considered and what circumstances of the case were considered to justify that the deceased was manifestly more closely connected with another law?

In one case, a district court considered whether—even though deceased's habitual residence at the time of death was in Norway—there might nevertheless have been a manifestly closer connection to Finland than to Norway. However, the District Court concluded that Norwegian law was to be applied in accordance with the main rule in Article 21(1).

This case—in Northern Karelia District Court, 26 April 2023, Interim Judgment No 177 (Case S 19/7894), Provisions of the Regulation: Articles 20, 21, 23, 75(3) and Recital 25—will be discussed in detail in Deliverable D2.4, i.e. summaries of domestic judgments.

17. Were there instances of doubts as to choice of applicable law under Article 22 Succession Regulation? Were there instances where a tacit choice ('demonstrated by the terms of a disposition of property upon death') within the meaning of Article 22(2) Succession Regulation was identified?

One case—Päijät-Häme District Court, 29 November 2019, Decision No 1720 (Case L 19/14613)—touched upon this question. First, the Court acknowledged Articles 1, 3, 4, 5, 7, 22(1), and 83(1) of the Regulation, and held that a Finnish court could have jurisdiction in the matter only if the deceased had made a choice of law in accordance with Article 22 of the Succession Regulation. However, the will in question was made before the entry into force of the Regulation and so, according to the decision, could not include a choice of law under Article 22. Accordingly, the Päijät-Häme District Court held that it did not have jurisdiction to hear the matter.

As all the conclusions of the decision have been outlined above, this brief ruling is not addressed separately in Deliverable D2.4, i.e. summaries of domestic judgments.

18. Were there any instances where the substantive validity of a choice of applicable law was discussed? What was the exact doubt?

In the cases examined, the substantive validity of a choice of applicable law has not been addressed. However, it is highly likely that attorneys-at-law acting as estate administrators and/or distributors resolve issues relating to the substantive validity of a choice of applicable law.

19. Were there any instances where the modification / revocation of a choice of applicable law within the meaning of Article 22(4) Succession Regulation was discussed?

We were unable to identify any cases concerning Article 22(4) Succession Regulation. In this context, it is noteworthy that in Finland there is no judicial control of wills *ante mortem* as, among others, no wills registers exist. In principle, *post mortem* interpretation of validity/modification/revocation falls within the competence of the estate administrator and/or distributor. However, it is also possible to challenge a will before the local district court.

20. Are there any doubts in your MS as to which matters are governed by the law applicable to succession (*lex successionis*)? Are there any doubts in delineating the scope of the law applicable to succession (*lex successionis*) and other matters²⁷ (for example, law applicable to rights *in rem*, law applicable to matrimonial property regimes, legal capacity)?

We were unable to identify any cases in which characterization of the subject matter was a key issue.

21. Were there cases concerning a choice of law made prior to 17 August 2015, which triggered application of Article 83(2) Succession Regulation?

We were unable to identify any cases in which the Court applied Article 83(2) Succession Regulation. However, see Päijät-Häme District Court Decision, 29 November 2019, Decision No 1720 (Case L 19/14613) above. In this case, the Court applied only Article 83(1) of the Succession Regulation.

22. Were there instances in which Article 83(4) Succession Regulation was applied²⁸ (and the law in accordance with which ‘a disposition of property upon death was made prior to 17 August 2015’ and ‘which the deceased could have chosen in accordance with this Regulation’ was found to ‘have been chosen as the law applicable to the succession’)? How was the requirement of being made ‘in accordance’ with the given law understood?

We were unable to identify any cases in which Article 83(4) Succession Regulation was applied.

23. Were there instances where Article 83(3) Succession Regulation concerning the validity of a disposition of property upon death made prior to 17 August 2015 was applied? Please elaborate?

We were unable to identify any cases in which Article 83(3) Succession Regulation was applied.

²⁷ See case C-218/16 *Kubicka* ECLI:EU:C:2017:755, case C-558/16 *Mankopff* ECLI:EU:C:2018:138.

²⁸ See case C-80/19 *EE* ECLI:EU:C:2020:569.

24. Were there any cases in your MS concerning the ‘substantive validity’ of a disposition of property upon death within the meaning of Article 26 Succession Regulation and Articles 24-25 Succession Regulation? Where there any doubts as to the designation of applicable law for this purpose or with respect to the notions of ‘admissibility’, ‘substantive validity’, ‘binding effects between the parties’ or ‘conditions of its dissolution’?

We were unable to identify any such cases.

25. Were there any doubts as to the delineation of ‘substantive validity’ and ‘formal validity’?

We have not been able to identify any cases in which doubts arose as to the delineation between substantive and formal validity in the context of the Succession Regulation.

26. Were there any challenges to the application of Article 28 on validity as to form of ‘a declaration concerning the acceptance or waiver of the succession, of a legacy or of a reserved share, or a declaration designed to limit the liability of the person making the declaration’?

We were unable to identify any relevant cases in this respect.

27. Is there an institution of an administrator whose appointment is mandatory or mandatory upon request in your MS within the meaning of Article 29 Succession Regulation? Were there instances where foreign applicable law (*lex successionis*) interfered with the powers of administrator exercised under the law of the forum?

In one case—Pirkanmaa District Court, 10 March 2017, Interim Order No 7695 (Case H 17/5564)—the court applied Article 29 of the Regulation. The case involved Liberian law. The matter concerned merely an interim order for the appointment of an estate administrator. The applicants had subsequently withdrawn their application. This case is discussed in detail in Deliverable D2.4, i.e. summaries of domestic judgments.

28. Were there cases where the *renvoi* provided for in Article 34 Succession Regulation operated? If yes, please explain the laws of which states were considered? Is partial *renvoi* possible?

In this respect, one relevant case was identified: Helsinki District Court, 28 April 2021, Decision No 21135 (Case H 19/41732), Provisions of the Regulation: Article 10(1)(a), Article 21(1) and Article 34(1)(a).

In this case, the District Court stated that, since the deceased’s habitual residence at the time of death was in Taiwan, the main rule under Article 21(1) of the Succession Regulation required application of the law of Taiwan. However, according to the evidence presented, the succession was governed by the law of the deceased’s nationality under Taiwanese law. Therefore, by applying Article 34(1)(a) of the Succession Regulation (*renvoi*), the District Court concluded that, as the deceased was a Finnish citizen, Finnish law was applicable in the matter.

29. Were there cases where the rule on *commorientes* of Article 32 Succession Regulation was applied? If yes, please describe.

We were unable to identify any such cases.

30. Were there cases where the rule on estate without claimant of Article 33 Succession Regulation was applied? If yes, please describe.

We were unable to identify any such cases.

31. Were there cases in your MS, in which certain provisions of the law of your MS or another state were qualified as special rules mentioned in Article 30 Succession Regulation (namely as ‘special rules which, for economic, family or social considerations, impose restrictions concerning or affecting the succession’ in respect of certain specific assets, which ‘are applicable irrespective of the law applicable to the succession’)? If yes, please describe which rules and relating to what kind of assets were considered? How did the court establish that these rules are indeed applicable irrespective of applicable law?

We were unable to identify any such cases.

32. Were there cases in your MS in which an adaptation of a foreign right *in rem* was performed in accordance with Article 31 Succession Regulation? Please provide details of such adaptation. What was the original right and what was the equivalent?

We were unable to identify any such cases.

33. Were there instances in your MS where the public policy clause of Article 35 Succession Regulation was applied or considered but not applied? If yes, please describe the context of the case and the reasoning of the court.

We were unable to identify any such cases.

34. Were there instances in your MS where ‘mechanisms designed to tackle the evasion of the law, such as fraude à la loi’ were applied as suggested in Recital (26) Succession Regulation? If yes, please explain the circumstances and outcome of this application?

We were unable to identify any such cases.

35. Were there instances where the rules on territorial conflict of laws (Article 36) or inter-personal conflict of laws (Article 37) were applied in your MS? Were there any doubts / challenges to their application? Please elaborate.

We were unable to identify any such cases.

36. Does your MS comprise several territorial units each of which has its own rules of law in respect of succession within the meaning of Article 38 Succession Regulation? If yes, are domestic rules or the Succession Regulation applied to resolve conflicts of laws arising between such units? Please explain.

N/A

37. Are there any other decisions / doubts / challenges, which do not fit within any of the above questions, but are related to the rules on applicable law of the Succession Regulation, and therefore, should be signaled within the National Report?

No.

Authentic Instruments and Court Settlements

38. Are you aware of any doubts / challenges to the application of the rules on Authentic Instruments and Court Settlements of the Succession Regulation in your MS? Are there any voices suggesting any amendments to these rules?

N/A. Authentic instruments are not used in Finland.

39. Are you aware of any challenges to the use of authentic instruments produced in your MS in another MS?

N/A. Authentic instruments are not used in Finland.

40. Are you aware of any challenges to the use in your MS of authentic instruments within the meaning of Article 3(1)(i) Succession Regulation, which were produced in another MS?

We are not aware of such challenges.

41. Were there any challenges to the enforcement in your MS of a foreign court settlement under Article 61 Succession Regulation?

We are not aware of such challenges.

42. Were there any other decisions / doubts / challenges, which do not fit within any of the above questions, but are related to circulation of authentic instruments and court settlements under the Succession Regulation, and therefore, should be signalled within the National Report?

No.

Recognition and Enforcement of Judgements

43. Were there cases in your MS, in which the rules on recognition and enforcement caused doubts / were analyzed and discussed?

Unfortunately, no.

44. Were there any cases in your MS, in which a decision on succession matters originating from another MS faced refusal of recognition / enforcement? If yes, please provide details.

Unfortunately, no.

45. Does the Succession Regulation have any influence on the recognition and enforcement of decisions coming from third states (for example, when it comes to the assessment of indirect jurisdiction of the foreign court)?

There is no national legislation in Finland on the recognition and enforceability of inheritance decisions issued in non-EU countries.

46. Are there any other decisions / doubts / challenges, which do not fit within any of the above questions, but are related to the recognition and enforcement of judgements under the Succession Regulation, and therefore, should be signaled within the National Report?

N/A

European Certificate of Succession

47. Where there any doubts or challenges with respect to the issuance / use of an ECS²⁹ in your MS?

According to information that we received from the Finnish Data Agency, the application form required under the Succession Regulation has proven particularly challenging for applicants. The standardized EU form is often difficult to interpret, and applicants—including legal professionals—frequently struggle to understand the nature of the questions posed. As a result, applications almost invariably require supplementary submissions to clarify or complete the information provided.

The Finnish Data Agency has established a working group to address these issues, and certain aspects of the form are being revised to improve clarity. However, many of the form's elements are directly prescribed by the Regulation itself and therefore cannot be modified without a formal amendment to the Regulation.

In addition to the difficulties posed by the form, practical application of succession procedures varies significantly across Member States. Although issuance of the ECS typically follows Finnish law, use of the certificate abroad often leads to further complications. Authorities in other Member States frequently require specific formulations or additional content in the certificate, necessitating post-issuance amendments.

These discrepancies result in additional administrative burdens and legal inquiries, as each country imposes slightly different requirements regarding the certificate's content. In practice, case handlers must possess detailed knowledge of succession-related formalities and expectations in nearly every Member State. Information deemed essential in one jurisdiction may be entirely irrelevant in another.

48. Are there any statistics on ECSs made in your MSs available?

In total, the Finnish Data Agency has issued 670 certificates. Each year, they receive a little over 100 applications. The majority of the certificates are sent to Estonia, followed by Sweden, and then Spain.

49. Are there any statistics on 'foreign' ECSs used in your MSs available?

²⁹ See case C-301/20 *UE, HC*, ECLI:EU:C:2021:528, case C-354/21 *RJR* ECLI:EU:C:2022:587, case C-187/23 *Albausy* ECLI:EU:C:2025:34, case C-240/24, *BNP Paribas Fortis* (pending), case C-873/24 *Marwanek* (pending).

The National Land Survey does not maintain records on the use of ECSs in immovable property registrations. All officials handle ECS documents as they arise and, if necessary, seek assistance from the ‘expert pool’. However, in the Residential and Commercial Property Information System (*huoneistotietojärjestelmä* in Finnish), a manual tracking initiative was launched in January 2025, where handlers were asked to report each instance of receiving an ECS. This tracking has been entirely based on voluntary memory-based reporting and is therefore not comprehensive. Yet, in the registration applications processed, altogether 11 ECS have been received from the following countries: Germany (3), Italy (2), Luxembourg (2), Belgium (1), Spain (1), Finland (1), and Estonia (1).

50. Are there any other decisions / doubts / challenges³⁰, which do not fit within any of the above questions, but are related to the issuance or use of the ECS, and therefore, should be signaled within the National Report?

N/A

Other aspects

51. Are there any other decisions / doubts / challenges, which do not fit within any of the above headings and questions, but are related to the application of the Succession Regulation, and therefore, should be signaled within the National Report?

N/A

³⁰ See case C-102/18 *Brisch* ECLI:EU:C:2019:34.