

# **The Privilege of Inventory and the Liability for the Testator's Debts**

## **Abstract**

The rigorous thesis deals with the mutually complementary themes of the privilege of inventory and the liability of heirs for debts, belonging among the most popular topics in inheritance law. Since the amendment to the Civil Code returns to the traditional concept, the legislator dusted off several important institutes known from the last century. The often-misunderstood privilege of inventory must be exercised by the heir in order to be liable for the testator's debts only to a limited extent, whereas under the effectiveness of the previous Civil Code this was stipulated automatically. It is also an institute protecting disadvantaged groups of heirs. At least, that is how it may seem at first glance. Sometimes, the inventory of the estate can become a disproportionate burden to heirs, only to protect an unknown or absent heir.

The liability for the testator's debts, or rather its extent, is generally a crucial matter for the heir to be able to decide whether to reject or accept the inheritance. If the heir is an obedient participant to the estate proceedings, they can limit their liability not only by the privilege of inventory, since the Civil Code also provides the institute of creditors' convocation to maximize the protection of the heir. However, from the text of the law, the rules are not immediately apparent to determine how much, to whom and in what way the performance towards the testator's creditors is to be carried out. Therefore, the rigorous thesis includes a concise overview of individual responsibility situations.

The rigorous thesis deals comprehensively with the issue in question, emphasizing the application of the relevant provisions in practice, since only in this manner questions can be asked and answers sought. It subsequently leads to considerations *de lege ferenda*, for example in relation with the groups protected by the legislator. In connection with them, an inventory of the estate must be ordered mandatorily.

Keywords: heir, estate proceedings, creditor