

IAP 2025 Munich

Case Study 6

From Will to Where: Jurisdictional Tensions in a Cross-Border Inheritance

Florence Hediger, Jordan Ellis, Joshua Fisher

16 May 2025

Base Case

- A person resident in the Canton of Schwyz (Switzerland) passes away.
- Last will of the testator gives a legacy to a legatee with residence in UAE and to a legatee with residence in Germany.
- The legacies include shares of a successful Swiss family business, artwork and real estate in different jurisdictions.
- **Tax implications of these legacies in Switzerland, UAE and Germany?**



Extended Case

- Last will of a testator in the Canton of Schwyz (Switzerland) gives a legacy to a legatee with residence in UAE.
 - Last will and testament foresees a burden to the legacy: The legatee must have residence in the Canton of Schwyz (Switzerland).
 - The legatee wishes to uphold his UAE residence and still receive the legacy.
-
- **Residence, inheritance and tax law considerations in Switzerland, Germany and UAE?**



