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PRESS RELEASE

**inheritance protection:
NOTARIES AND CONSUMER ASSOCIATIONS
EXPLAIN THE RULES FOR SAFE TRANSFER OF BEQUESTS**

***Seventh Citizen's Guide available free on the
internet, iPhone and iPad***

Rome, 5 May 2011 – The National Council of Notaries and 12 Consumer Associations (Adiconsum, Adoc, Altroconsumo, Assoutenti, Casa del Consumatore, Cittadinanzattiva, Confconsumatori, Federconsumatori, Lega Consumatori, Movimento Consumatori, Movimento Difesa del Cittadino, Unione Nazionale Consumatori) this morning presented the seventh “Citizen's Guide” covering the complex question of successions, thus confirming their solid ongoing collaboration for the benefit of the general public.

The new Guide, “**Inheritance Protection. The Rules for the Safe Transfer of Legacies**”, addresses a “difficult” question using simple, transparent and effective language. This handbook will be a very useful tool for those intending to make reasoned disposition of their property according to the law, thus avoiding future problems or disputes that would mean increased costs for the parties and for the public.

For example, our laws stipulate a "legitim" (obligatory portion of the statutory heirs), which must be taken into consideration in drawing up a will. It is just as important for the heirs to know the extent of their rights and obligations. Hence the need to be fully informed and to evaluate whether and how to accept the bequest.

A succession also involves important fiscal charges. In order to assist readers further, the second part of the Guide deals with the fiscal regime: a detailed appendix summarises the inheritance taxes.

Donations, whereby one can transfer one's assets while still alive, will be dealt with in a subsequent Guide.

In Italy in 2009 the Taxation Office received 377,894 declarations of succession (based on Taxation Office data), 15.78% of these, or 59,648, being covered by a will (Istat data, Focus of 30 March 2011), and 84.22%, or 318,246, being cases of intestacy. Italians' tendency not to make testamentary dispositions would seem to be borne out by the numbers for 2008: out of 368,795 declarations (based on Taxation Office data), 15.62%, or 57,640 (Istat data), of successions were by will and 84.38%, or 311,155, were handled under the intestacy laws (*Table 1*).

According to Istat (Focus of 30 March 2011) the wills lodged in 2009 numbered 113.7 for every 100,000 inhabitants in the north-west, 111.5 in the north-east, 81.7 in central Italy, 79.1 in the south and 116.1 in the Islands (*Table 2*).

The Regions with the greatest number of wills (in proportion to the population) were Liguria (189.5 per 100,000 inhabitants), Trentino-Alto Adige (135.9) and Friuli-Venezia Giulia



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(130.3). The Regions with the least number, instead, were Umbria (65), Campania (65.6) and Lazio (76.6).

Also according to Istat, in 2009 the use of a notary for the drawing up of a will, calculated on a sample of 100,000 inhabitants, was 26.6 in the north-west, 38.1 in the north-east, 40.7 in central Italy, 52.9 in the south and 68.1 in the Islands (*Table 3*).

The Regions where the greatest number of wills are drawn up by notaries are: Liguria (81.4 per 100,000 inhabitants), Apulia (79.3) and Sardinia (70,2). The Regions with the least numbers are Trentino Alto Adige (14.8), Lombardy (17.4) and Piedmont (26.4).

The complexity of the subject makes it necessary, in order to act with maximum safety, to make use of advance consulting by a notary and the consumer associations – each for their specific areas of competency - and each being available to provide all needed explanations.

This Guide, like the preceding six (two on Mortgages, Price/Value, Preliminary Contracts, Purchase Off the Plan and Certified Purchase), can be downloaded free of charge from the National Council of Notaries' website (www.notariato.it) and from the websites of the participating Consumer Associations, as well as via iPhone or iPad using the iNotai application.

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