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Law No. 5303/2026: A New Era in Inheritance Relations

1. The enactment of Law 5303/2026 marks the beginning of a new era in Greek succession law. Applicable to inheritance relationships arising upon the death of individuals occurring on or after 16 September 2026, the new legislation introduces substantial reforms and lays the foundations for a fundamentally different inheritance law framework. The new provisions are expected to bring significant changes to key principles and institutions of succession law, making it essential to become familiar with the forthcoming reforms and their implications.

I. Objectives of the Legislator

2. According to the explanatory memorandum of Law 5303/2026, the reform of inheritance law aims at modernizing a legislative framework that had remained largely outdated for decades. The need to adapt inheritance law to contemporary social, familial, and economic realities led to the adoption of new legal institutions and the revision of fundamental rules governing succession.

3. In particular, the legislator seeks to:

- Strengthen testamentary freedom through the introduction of new forms of succession, such as inheritance contracts causa mortis.
- Reform forced heirship and intestate succession so that they had better reflect modern family relationships.
- Enhance legal certainty for successors and third parties through a clearer framework governing liability for the debts of the estate.

II. Major Amendments Introduced by Law 5303/2026

4. The most significant changes introduced by the new inheritance law focus on three principal areas: inheritance contracts, forced heirship and intestate succession, and the successor’s liability for the debts of the estate.

A. Inheritance Contracts

5. The wording of Article 368 of the Greek Civil Code has been fundamentally revised by Law 5303/2026 and now provides as follows: “A contract concerning either the whole of the inheritance of a living third person or a share thereof shall be void”. This amendment removes the previous wording: “The same shall apply to a contract by which freedom regarding testamentary dispositions is restricted”. Under this new formulation, Greek law for the first time permits a person to regulate the devolution of his or her estate by means of a contract rather than exclusively through a will. The future decedent may now, by contract executed personally before a notary public, appoint a successor, establish a testamentary trust, create a legacy, or impose a testamentary charge. This reform represents a transition from a legal regime under which inheritance contracts were entirely

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prohibited, that is, agreements made in advance to determine the manner of succession prescribed by law (for example, securing the future devolution of an estate to a particular person or, conversely, excluding a specific person from succession), to a more liberalized system of inheritance law that places greater emphasis on legal certainty and private autonomy. Whereas under the previous legal framework any such inheritance contract was invalid, inheritance contracts are now permitted and recognized as a third mode of succession, alongside succession by will and intestate succession (revised Article 1710 GCC). This reform marks a departure from the traditional model under which inheritance could be regulated exclusively by intestate succession and testamentary disposition, introducing a more contractual approach to succession. The practical operation of this new institution, as well as its implications for the protection of successors will become clearer through its application in practice following the entry into force of the new inheritance law.

B. Forced Heirship and Intestate Succession

6. Particularly significant are the amendments concerning forced heirship. The legitimate ceases to constitute a direct inheritance right and is transformed into a personal claim against the successor. The most important change is that the forced heir no longer automatically acquires a share of the estate but is instead entitled to monetary compensation of an equivalent value. In this way, the deceased's testamentary freedom is expanded without eliminating the protection afforded by the rules of forced heirship. This reform represents a shift from a system in which the forced heir participated directly in the estate through a proprietary right to one in which protection is afforded through a personal claim against the heir (see revised Article 1820 GCC).

7. At the same time, the rules governing intestate succession are amended. The share of the surviving spouse is adjusted according to the number of the deceased's children, while certain inheritance rights are, for the first time, granted to a cohabiting partner who lived with the deceased in a non-marital union (see revised Articles 1816 et seq. GCC). Furthermore, a new institution, referred to as the "Statutory Legacy in Favor of the Person Who Provided Care to the Deceased," is introduced. Its purpose is to protect individuals who provided substantial and uncompensated care to the deceased during the final years of his or her life (see revised Article 1819 GCC).

8. Another innovative feature of the reform is the introduction of the renunciation agreement, under which one party may waive in advance future rights in the other party's estate, whether arising through intestate succession, testamentary succession, or forced heirship, either wholly or partially, with or without consideration (revised Article 1838 GCC). This represents a radical departure from the previous legal framework, under which advance contractual renunciation of inheritance rights was neither recognized nor permitted.

C. Liability of the Successor for the Debts of the Estate

9. Law No. 5303/2026 fundamentally reforms the system governing successor's liability for the debts of the estate. Under the previous legal framework, the successor who accepted an inheritance was, as a general rule, personally and unlimitedly liable for the debts of the deceased with his or her own assets, unless the inheritance had been accepted under the benefit of inventory. The new Article 1892 GCC reverses this approach. Under the new regime, the general rule is that the successor is liable only up to the value of the estate and not with his or her personal assets.

10. Personal and unlimited liability arises only where the successor expressly assumes such liability or where specific circumstances provided by law are present, such as breaches of the rules governing the administration of the estate. In particular, revised Article 1892 GCC provides that: "The successor shall not be liable with his or her personal assets for the obligations of the estate unless he or she declares before the registrar of the succession court that he or she will administer and dispose of the estate freely, or unless one of the cases provided for in Article 1895 applies". The situations referred to in Article 1895 include the unauthorized disposal of estate assets, the culpable reduction of the value of the estate, and the failure to observe the legally prescribed order for the satisfaction of estate creditors (see revised Article 1895 GCC). This reform significantly enhances legal certainty and reduces the risk associated with accepting an inheritance that may be burdened with excessive debts.

11. Beyond the reforms discussed above, Law No. 5303/2026 also introduces significant changes to a number of specific institutions of inheritance law. Although these amendments do not alter the core framework of succession to the same extent as the introduction of inheritance contracts or the reform of forced heirship, they nevertheless make a substantial contribution to the modernization of the inheritance law system.

D. Reform of the Law of Wills

12. Particularly significant are the changes introduced in the law governing wills. For the first time, the absolute prohibition of joint wills is lifted under certain conditions, allowing them to operate within the framework of an inheritance contract *causa mortis* (see revised Article 1717 GCC). At the same time, the procedure for executing a public will is simplified through the reduction of the required number of witnesses from three to two (see revised Article 1725 GCC). In addition, the possibilities for making a valid will are expanded for people with severe communication difficulties, who may now express their testamentary intentions through electronic or mechanical speech-assistance devices or with the assistance of an interpreter (see revised Article 1731 GCC). Furthermore, new safeguards are introduced to protect against undue influence and other improper practices. In particular, holographic wills executed during a period of hospitalization or immediately thereafter in favor of people connected with care or healthcare institutions may be partially invalid (see revised Article 1724 GCC). The new provisions also simplify the procedure for the probate and publication of wills and reduce the circumstances in which a holographic will must be judicially declared valid. More specifically, under revised Article 1762 GCC, a holographic will deposited for safekeeping by the testator generally produces legal effects without requiring a prior judicial declaration of validity, thereby significantly expediting the completion of the succession process.

The common denominator of these reforms is the facilitation of the expression of the testator's final wishes and the transition to a more flexible and modern law of succession.

13. Finally, Law 5303/2026 introduces significant amendments to several other institutions of inheritance law. In particular, a distinction is now drawn between automatic incapacity to inherit and judicially declared unworthiness to inherit (see revised Articles 1857 and 1858 GCC), while specific

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limitation periods are established for the exercise of the relevant claims. More specifically, Articles 1857–1861 GCC reform the legal framework governing incapacity and unworthiness to inherit, while new provisions are introduced concerning testamentary trust (Article 1916 GCC), certificates of inheritance (Articles 1923 et seq. GCC), and executors of wills (Articles 1984 et seq. GCC).

14. Overall, Law 5303/2026 goes beyond making individual amendments to the existing legal framework and amounts to a comprehensive reform of Greek inheritance law. By introducing new legal institutions, strengthening private autonomy, and adapting succession rules to contemporary social and family conditions, it aims to create a more flexible, efficient, and effective system of succession law.

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