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**KUVENDI I KOSOVËS**  
**СКУПШТИНА КОСОВА**  
**ASSEMBLY OF KOSOVO**

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Law No.2004/26

**LAW**  
**ON INHERITANCE**  
**IN KOSOVO**

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PART ONE  
CHAPTER ONE  
GENERAL PROVISIONS

On the object of the Law on Inheritance  
Article 1.

1.1.This Law regulates the inheritance rights.

1.2.Inheritance is a transfer of a person's property based on the law or based on a will (inheritance) from a dead person (decedent) to one person or several persons (heirs or legatees), according to the provisions set out in the present Law.

1.3. This law regulates the procedures that courts, other bodies and authorized persons follow during inheritance matters.

1.4.For the purpose of this Law, words in the masculine case shall also include the feminine case and vice versa, without discrimination.

The object of inheritance  
Article 2.

The things and the rights belonging to individuals can be inherited.

Equality in inheritance  
Article 3.

3.1.All physical persons under the same conditions are equal in inheritance.

3.2.Children born out of wedlock, when the fatherhood is regularly known or verified by a court or competent body decision, as well as adopted children, are as equal as legitimate children.

3.3.The adopted child has no inheritance right in his original family and neither the family inherits from the child.

3.4.Foreigners are as equal as Kosovo people regarding inheritance, subject to reciprocity. Reciprocity is presumed.

Acquiring inheritance  
Article 4.

4.1.It is inherited due to the death and at the moment of the death of a physical person.

4.2.Every physical person can be inherited.

The time and place of opening the inheritance  
Article 5.

5.1.The deceased physical person (decedent) is inherited by another person that has acquired the right to inheritance (heir) upon the decedent's death.

5.2.Every person is able to inherit, unless it is differently provided by this law.

5.3.The right to inheritance is acquired upon the death moment of the decedent. The person with the right to inheritance can give up his right based on the provisions of this law, which will imply that this right has never been acquired.

On agreements on future inheritances  
Article 6.

Any agreement between future heirs, or between future heirs and third persons, over on an inheritance that has not been opened shall be deemed null and void.

Ability to inherit  
Article 7.

7.1.Any person who is alive at the time the inheritance is opened, or any person conceived before the death of the decedent, and born alive, may inherit.

7.2.A person will be considered to have been conceived at the time inheritance is opened if such person is born alive within 300 days after the death of the decedent.

Grounds for inheritance  
Article 8.

Inheritance shall be based on legal or testamentary succession.

On legal succession in general  
Article 9.

Inheritance shall be based on legal succession when the decedent has not left a will, or left a will only for a part of his property , or when such will is fully or partly invalid.

On dispositions mortis causa  
Article 10.

If the decedent has no heirs, the right to inheritance is passed on to the Municipality, which acquires the same position as the heir of the decedent and cannot give up the right to inheritance.

CHAPTER TWO  
INHERITANCE BASED ON LEGAL SUCCESSION

Heirs at law  
Article 11.

11.1.Heirs at law are: the decedent's children, his adoptees, and their descendants, spouse, parents, siblings and their descendants, grandfather and grandmother and their descendants.

11.2. By law, the decedent is inherited by the extramarital spouse that is as equal as the marital spouse. Extramarital union in this law implies the cohabitation union between an unmarried woman and an unmarried man, which has lasted for a long time and ended because of the death of the decedent, subject to fulfillment of presumptions of validation of the marriage.

11.3.These persons shall inherit according to the ranks (orders of succession) as determined by this Law.

11.4.Heirs of a prior rank shall exclude persons of further ranks from inheritance.

I – INHERITANCE RANKS  
1. THE FIRST RANK OF INHERITANCE

Decedent's descendants and spouse  
Article 12.

12.1.The decedent shall be inherited, prior to all others, by his children and spouse.

12.2. The persons from Paragraph (1) of this Article shall inherit in equal shares.

The right to representation  
Article 13.

13.1.If one of the children died before the decedent, his place is taken by the decedent's grandchildren from the deceased child, but if specific circumstances foreseen by this law do not provide for these grandchildren, then the great-grandchildren will inherit without any limits.

13.2.Persons from Paragraph (1) of this Article inherit in equal shares.

2. THE SECOND RANK OF INHERITANCE

Decedent's parents and spouse  
Article 14.

14.1.The property of a decedent who has no descendants shall be inherited by his parents and spouse.

14.2.The decedent's parents shall inherit half of the property in equal shares, and the other half of his property shall be inherited by his spouse.



14.3.If there is no surviving spouse, the parents of the decedent shall inherit the entire property in equal shares.

Intestate's siblings and their descendants  
Article 15.

15.1.In case one of the decedent's parents died before him, the part of hereditary property that would have belonged to him if he had survived the decedent, shall be inherited by his children (the decedent's brothers and sisters), his grandchildren, and great-grandchildren, and further descendants, according to the provisions of this Law regarding inheritance by the decedent's children and other descendants.

15.2.If both parents of the decedent have died before him, the part of hereditary property that would have belonged to each of them if they had survived the decedent shall be inherited by their respective descendants in the manner set out under paragraph 1 of this Article.

15.3.At all times, the decedent's siblings related to him through his father only, shall inherit equal shares of the father's hereditary share, and siblings related to him through his mother only shall inherit equal parts of the mother's hereditary share; and siblings related to the decedent through the same mother and father shall inherit the father's hereditary share in equal parts with the siblings from the father's side, and the mother's hereditary share with the siblings from the mother's side.

The inheritance from a parent who died without any descendants  
Article 16.

If one of the decedent's parents has died before decedent, and did not leave any other descendants, the part of hereditary property that would have belonged to him, if he had survived the decedent, shall be inherited by the other parent, and if this other parent has also died before the decedent, his descendants shall inherit what both parents would have inherited in accordance with article 15 of this Law.

3. THE THIRD RANK OF INHERITANCE

Inheritance of deceased parents without other descendants  
Article 17.

If both parents of the decedent have died before him and did not leave any other descendant, the entire property shall be inherited by the decedent's spouse.

Decedent's grandfather or grandmother  
Article 18.

18.1.The hereditary property of a decedent, who has left neither descendants, nor a spouse, nor parents, and whose parents have not left other descendants, shall be inherited by his grandparents.

18.2.Half of the hereditary property shall be inherited by the grandparents on father's side, and the other half by the grandparents on mother's side.

The rights of the grandfather and grandmother of the same lineage  
Article 19.

19.1.The grandparents of the same lineage shall inherit in equal shares.

19.2.If one of the ascendants of the same line has died before the decedent, the hereditary share that would have belonged to him if he had survived the decedent shall be inherited by his children according to the provisions for inheritance by the decedent's children.

19.3.For all other issues regarding the hereditary rights of grandparents of the same lineage, and their descendants, the provisions for inheritance by the decedent's parents and siblings shall apply.

Grandparents of one lineage who have died without leaving descendants  
Article 20.

If the grandparents of the same lineage have died before the decedent and have not left descendants, the part of the hereditary property that would have belonged to them if they had survived the decedent shall be inherited by the grandparents of the other lineage, as per article 19 of this law.

SUCCESSION BY PUBLIC AUTHORITIES

The municipality as legal heir of last resort  
Article 21.

21.1.If the decedent does not leave an heir, the succession shall be assumed by the municipality where the decedent had his last residence or abode.

21.2.If such residence or abode was outside Kosovo, then the municipality where the decedent last had residence or abode in Kosovo, shall assume the decedent's succession, and if he never had such residence or abode in Kosovo, the inheritance shall be assumed by Kosovo.

II. SPECIAL PROVISIONS ON SOME HEIRS  
1. CHILDREN

Equal treatment of the decedent's children  
Article 22.

The children born in marriage and outside marriage when the fatherhood is regularly known or verified by a court or competent body order, as well as those adopted, and their descendants, shall have equal rights to inheritance.

Children's hereditary share increase  
Article 23.

If the decedent has a child the other parent of whom is not the surviving spouse, and the property of the surviving spouse is larger than the part of the inheritance that would belong to the child upon division of the hereditary property in equal shares, then each child shall inherit a part twice as large as the spouse's part, unless the court, after a comprehensive review of the case, does not determine otherwise.

2. THE ADOPTEES AND ADOPTERS

Equality in inheritance  
Article 24.

The adoptee and his descendants shall have the same rights towards the adopter as to adopter's children and their descendants.

Consequences of a request to nullify an adoption  
Article 25.

An adoptee and his successors shall not inherit the adopter, if the adopter has submitted a request for ceasing the adoption, and after his death it is verified if the request had (legal) basis.

3. SPOUSE'S RIGHTS

Matrimonial property regime  
Article 26.

26.1. The spouse of the decedent has the right to ask for the entitled share from the joint property gained by work between the spouses during their marriage.

26.2. If the decedent and his spouse had common property under their matrimonial property regime, only the share that pertains to the decedent after distribution of the common property shall fall in the scope of the inheritance.

26.3. Nothing in this law shall be construed so as to limit the surviving spouse's right to whatever he is entitled to under the Family Law provisions regarding the winding-up of a matrimonial property regime.

When a spouse is not eligible to inheritance  
Article 27.

27.1.The right to inheritance between spouses ceases to exist upon divorce or annulment of the marriage.

27.2.A spouse shall not be eligible to inherit:

- a. If the decedent had filed a petition for divorce, and after his death the divorce is enforced with a final decision act;
- b. If his marriage with the decedent is annulled with a final decision act, after the decedent's death, for reasons the surviving spouse knew about at the time of marriage;
- c. If the cohabitation with the decedent ceased to exist due to the surviving spouse's wrongdoings, or based on a written agreement with the decedent.

4. PERSONS LIVING IN NON-MARITAL RELATION

Article 28.

28.1.A man and a woman cohabiting in a non-marital relation may inherit each other as spouses if:

- a. The non-marital relation with the decedent up to the moment of death has lasted for at least 10 years, or children were born from this relationship, for at least 5 years, and
- b. At the moment of the decedent's death, neither of the cohabiters was legally married to a third person, or if the decedent was legally married to a third person, he had filed a petition for divorce or annulment of his marriage, and after his death such petition was found to have merit.

28.2.Cohabiters shall not be compulsory heirs.

28.3.A cohabiter shall not inherit if the couple has not been living together for a long time.

5. PERSONS RECEIVING ALIMONIES OR MAINTENANCE

On the rights of persons whom the decedent paid alimonies or maintenance to  
Article 29.

29.1.Any obligations of the decedent to provide maintenance or alimonies shall be transferred to the inheritance as a debt if the person who benefits from the alimony or maintenance would otherwise not have the necessary means for living.

29.2.The heirs and legatees are liable for the payment of this debt according to the provisions on the liability vis-à-vis creditors of the decedent in general.

### III. COMPULSORY HEIRS

#### On compulsory heirs in general Article 30.

30.1. Compulsory heirs are: the decedent's descendants, adoptees, their descendants, his or parents, and spouse.

30.2. Decedent's grandparents, and siblings, are compulsory heirs only if they suffer from permanent and total disability to work and lack the means for living.

30.3. The persons mentioned under paragraphs 1 and 2 of this Article are compulsory heirs when they are called for inheritance according to their rank.

#### The compulsory and the available part (share) of the hereditary property Article 31.

31.1. The compulsory heirs have the right to such part hereditary property over which the decedent cannot dispose, and which is called the compulsory share.

31.2. The compulsory share of the descendants and of the spouse is half, and the compulsory share of other compulsory heirs is one-third, of the share the compulsory heir would have obtained as heir at law according to the provisions on inheritance by rank.

### 1. CALCULATING THE COMPULSORY SHARE

#### Determining the value of the hereditary property Article 32.

32.1. The value of the hereditary property, which is used as the basis for calculating the compulsory share, shall be calculated as follows:

32.2. First, all the assets the decedent had at the moment of his death shall be inventoried and evaluated, including all testamentary dispositions, and all debts owed to the decedent, even those owed by one of the heirs, except those debts obviously irrecoverable.

32.3. The decedent's liabilities, the cost of inventorying and evaluating the inheritance, and the expenses for the decedent's funeral, shall then be subtracted from the value of the decedent's assets so determined.

32.4. To the remainder so determined shall be added the value of all gifts made by the decedent in any manner to a heir at law, including gifts made to heirs who have renounced to their inheritance, and those gifts that the decedent ordered not to count towards the heir's inheritance share.

32.5. To this sum shall be added the value of gifts that the decedent made to persons who are not heirs at law during the last year of his life, with the exception of ordinary gifts.

What is considered a gift  
Article 33.

For the purpose of this Law, shall also be considered a “gift”, any renouncement to a right, any waiver of a debt, any transfer of property made to the profit of a heir in anticipation of the inheritance either to found or expand a household, or to exercise a profession, as well as any other gratuitous disposition.

Determination of the value of the gift  
Article 34.

The value of a gift shall be evaluated based on its value at the moment of the decedent’s death, and on its condition at the moment of the donation.

Gifts consisting of insurance  
Article 35.

If the gift consists of an insurance contracted for the benefit of the donee, its value shall be equal to the amount of premium paid by the decedent, if such amount is equal to or smaller than the amount insured; and if such amount exceeds the amount insured, the value of the gift shall be equal to the amount insured.

2. PROPERTY DEDUCTED FROM THE HEREDITARY PROPERTY

Separation to the benefit of successors having worked with the intestate  
Article 36.

36.1. The decedent’s successors that have lived together with him or her and who with their work, the profit or in any other way have helped him or her, have the right to request that a part that corresponds to their contribution is added to increase the value deducted from property, if they have not done this before.

36.2. The deducted part in this way does not constitute hereditary property, therefore it is not taken into account when calculating the compulsory share, and it is not calculated in the hereditary part of the inheritor, either.

36.3. The right under paragraph 1 of this Article is carried out only at the request of an authorized person. The right to submission of a request ceases five years from the day of inheritance.

Deduction of household goods  
Article 37.

37.1. The house content that is used for fulfilling the daily needs of the surviving spouse or other heirs, who have lived in the same house, such as furniture, equipment etc., shall be inherited by the surviving spouse and decedent’s descendants, unless these items are of substantial value.

37.2. Household goods deducted in this manner shall not be calculated towards the compulsory share, nor shall they be counted towards the hereditary share of a heir.

37.3. The persons listed in paragraph 1 of this Article shall obtain the joint ownership in equal shares of the household goods so deducted.

### 3. DECREASING TESTAMENTARY DISPOSITIONS AND RETURNING OF GIFTS DUE TO INFRINGEMENT OF THE COMPULSORY SHARE

#### Infringement of the compulsory share Article 38.

38.1. If the compulsory share is infringed, testamentary dispositions shall be decreased, and gifts shall be returned, to the extent required to restore the compulsory share.

38.2. The compulsory share is infringed if the combined value of testamentary dispositions and gifts exceeds the available share. This combined value shall comprise gifts and testamentary dispositions that have been ordered by the decedent not to count towards the share of a compulsory heir.

#### The rank of decrease and return Article 39.

39.1. If the compulsory share is infringed, the testamentary dispositions shall be decreased, and if that is insufficient, the gifts shall be returned.

39.2. If the gift cannot be returned in rem, the person who received the gift shall return its value according to the provisions on the return of an unjust enrichment.

#### Proportional decrease of testamentary inheritance Article 40.

Testamentary dispositions are decreased proportionally, irrespective of their nature and volume, and irrespective of whether they result from one or several wills, unless otherwise provided for in the will.

#### Privileged legacy Article 41.

If the decedent has left a legacy and ordered for some legacies to be paid prior to others, these legacies shall only be decreased if the value of the other legacies is not sufficient to restore the compulsory share.

Proportional decrease of legacies  
Article 42.

42.1. A testamentary heir, whose share is reduced in order to restore the compulsory share, may request a proportional reduction of legacies to be paid by him/her, unless otherwise provided for in the will.

42.2. Paragraph 1 of this Article shall also apply to a legatee who was ordered by the decedent to make a payment from his/her own legacy.

The rank of returning gifts  
Article 43.

43.1. Returning of gifts shall start with the last gift made, and shall then continue in reverse temporal order.

43.2. Gifts made at the same time shall be returned in proportion to the value of the gifts.

The position of the person returning the gift  
Article 44.

As regards the obligations of a person who has to return the gift, he is considered a bona fide possessor up to the day he was informed about the request to return the gift.

The right to request reduction of testamentary possession and returning gifts  
Article 45.

45.1. Only compulsory heirs shall have the right to request the reduction of testamentary dispositions and the return of gifts if the compulsory share is infringed.

45.2. Such right cannot be seized by the creditors of the compulsory heir.

Prescription of the request  
Article 46.

The reduction of testamentary dispositions may be requested within three years from the announcement of the testament, and the returning of gifts within three years from the decedent's death, respectively from the day the decision on the declaration of death or the decision confirming his suspected death became final and absolute.

IV – TAKING INTO ACCOUNT OF GIFTS AND LEGACIES FOR THE  
HEREDITARY SHARE

Taking into account of gifts to a heir  
Article 47.

47.1. Everything a heir has received as a gift from the decedent in whatsoever manner shall be taken into account for the calculation of the hereditary share.



47.2. Profits or proceeds from made from the gift until the decedent's death shall not be taken into account.

47.3. Gifts shall not be taken into account if the decedent has declared at the time of donation or later, or in a will, that the gift should not be counted towards the hereditary share, or if it results from the circumstances that this was the decedent's intention.

47.4. Nothing in this article shall affect the provisions on the compulsory share.

Taking into account legacies for heirs at law  
Article 48.

A legacy that is left to a heir at law shall be counted towards his hereditary share, unless it results from the will that the decedent wanted such heir to receive the legacy in addition to his hereditary share.

Taking into account gifts and legacies  
Article 49.

49.1. Donations and legacies shall be taken into account by distributing to the other heirs, from the hereditary property, the respective value, and by dividing only the remainder among all heirs.

49.2. If things and rights that the decedent owned at his death are not sufficient for the other heirs to receive the respective value, the heir towards whose share the gifts or legacies are counted shall not be obliged to return anything he had received.

49.3. Nothing in this article shall affect the provisions on the compulsory share.

The right of a heir who will not have gifts or legacies taken into account  
Article 50.

50.1. If according to the decedent's will, the gift or legacy should not be counted towards the heir's hereditary share, such heir shall retain the gift or legacy, and shall take part in the division of the inheritance, with the other heirs, as if he had not received the gift or legacy.

50.2. If there are compulsory heirs, and according to the decedent's will the donation or legacy should not be counted towards the heir's hereditary share, the heir may retain the gift or legacy only within the limits of the available share.

The right of a heir who has renounced to the inheritance  
Article 51.

A heir who has renounced to the inheritance shall retain the gift within the limits of the available share.

The right to return gifts  
Article 52.

52.1. A heir has the right to return to the inheritance property the thing that had been donated to him.

52.2. In this case, its value shall not be counted towards the hereditary share, and as regards the expenses and damages caused to the thing, he will be considered to have been a bona fide possessor, unless the contrary is proved.

Expenses caused by maintaining the heirs  
Article 53.

53.1. What is spent for the maintenance of a heir, or for his compulsory education, shall not be counted towards his or her hereditary share.

53.2. The court shall decide whether expenses incurred for further education of a heir are counted towards such heir's hereditary share, taking into account the circumstances of the case, and namely the value of the inheritance, the amount of expenses incurred for such further education, and the ability of the other heirs to maintain themselves.

Customary gifts  
Article 54.

Customary gifts shall not be counted towards the hereditary share.

Gifts made to a person who is replaced by another person in the inheritance  
Article 55.

55.1. If a person has been replaced as a heir by one or several other persons because he/ she was unworthy, or has been excluded from inheritance by will, or has been deprived of the compulsory part, any donations made to such replaced person will not be counted towards the share of the heir or heirs replacing it in the inheritance.

55.2. If a person has been replaced as a heir by one or several other persons because he had died before the decedent, or because he renounced the inheritance, any donations made to such person will be counted towards the share of the heir or the heirs replacing it in the inheritance.

Taking into account of the heir's debt towards the decedent  
Article 56.

Any debt owed to the decedent by a heir will be counted towards that heir's share, according to the provisions regarding setoff (compensation).

Who may request counting  
Article 57.

Each heir shall have the right to request that gifts and legacies be counted towards the hereditary share of another heir.

CHAPTER THREE  
TRANSACTIONS INTER VIVOS IN VIEW OF SUCCESSION

On assignment and dividing of property in general  
Article 58.

An ancestor may assign his property to, and divide his property among, his descendants, by legal transaction inter vivos.

Conditions for the validity of assignment and division  
Article 59.

59.1. Any such assignment and division of property shall only be valid if all descendants of the assignor who would be the assignor's legal heirs at the time the assignment is made have agree to it.

59.2. The assignment and division agreement shall be made in writing and certified by the judge.

59.3. Upon verification, the judge will read out the contract and explain its consequences to the parties thereto.

59.4. If a descendant did not give his consent, he can give it later, in the same form.

59.5. The assignment and division shall remain valid if a descendant who did not give his consent predeceases the assignor without leaving descendants, or if such descendant renounces to the inheritance, or if such descendant is unworthy.

The object of ceding and division  
Article 60.

60.1. Assignment and division shall only affect the decedent's property at the time the agreement is reached, or part of it.

60.2. Any provision providing for the division of property acquired by the assignor after the agreement shall be deemed null and void.

Ceded property is not hereditary property  
Article 61.

61.1. If a decedent assigned and divided all or part of his/her property inter vivos, his/her inheritance will only consist of the property not so assigned and divided, and of any property acquired after the assignment and division.

61.2. Property received by his/her descendants by assignment and division shall neither be part of the inheritance of the assignor, nor shall it be taken into account in a valuation of the inheritance.

When ceded parts are considered a gift  
Article 62.

62.1.If a descendent does not consent to an assignment and division, the property ceded to other descendants shall be considered a gift, and after the decedent's death it shall be treated as is the case for gifts given to heirs.

62.2.Paragraph 1 of this article shall apply if a child is born to an assignor after the assignment and division, or if a heir who had been declared dead reappears alive.

Retention of rights upon assignment and division  
Article 63.

63.1.Upon assignment and division, the assignor may retain the right of usufruct in all ceded goods, or in some of them, or contract a life-long endowment in money or in kind, or life-long maintenance for his own benefit, or his spouse's benefit, or for both his and his spouse's benefit, or for the benefit of a third party.

63.2.If usufruct or life-long endowment is contracted for the benefit of the assignor and his spouse, the entire usufruct or endowment belongs to the other party until his death, unless it results otherwise from the agreement, or from the circumstances.

The rights of the assignor's spouse  
Article 64.

If the assignor is married at the moment the agreement is reached, the assignment and division shall require the consent of his spouse, either in the contract itself or later under the same conditions as described in Article 59.

Assignor's debts  
Article 65.

65.1.The descendants among whom the assignor has divided his property shall not be liable for his debts, unless otherwise provided for in the assignment and division.

65.2.The creditors of the assignors may oppose the assignment and division according to the provisions on opposing a debtor's gratuitous dispositions .

Termination of the contract  
Article 66.

66.1.The assignor shall have the right to require the descendants to return him what he has received through assignment and division, if the descendant has been grossly ungrateful. If restitution in rem is not possible, the descendants shall return the value according to the provisions on the return of an unjust enrichment.

66.2.The assignor has the same right as described above in case the descendant does not provide him or a third party with maintenance as agreed upon assignment and division, or fails to pay the assignor's debts he had assumed in the agreement.

66.3.If other obligations under the agreement on assignment and division are not discharged, the court, taking into account the importance of the breached obligation for the assignor and all other circumstances, shall decide whether the assignor has the right to request the return of the property, or only the right to enforce performance.

Descendants' rights after termination of the contract  
Article 67.

67.1.A descendant who had to return to the assignor what he had received in the assignment and division shall be entitled to his compulsory share after the assignor's death, provided that he is neither excluded from compulsory inheritance, nor unworthy, nor has renounced to the inheritance.

67.2.Upon calculating the compulsory share, the property the decedent had assigned and divided among his other descendants while alive, shall be considered gifts.

Life Endowment Contract  
Article 68.

The Life Endowment Contract is regulated by the Law on Obligations.

CHAPTER FOUR  
TESTAMENTARY INHERITANCE

Definition of "will"  
Article 69.

69.1.A will implies the expression of final willpower foreseen by law, by which the decedent orders the distribution of his property after his death.

69.2.Two or more persons cannot make a will in the same act, neither for the benefit of a third person, nor under the title of a reciprocal and mutual disposition.

I – General Rules on the Validity of Wills

Ability to make a will  
Article 70.

70.1.A will may be made by any person who is able to act and who is aged 18 or over.

70.2.A will may also be made by a person who is able to act and who is aged 16 years or over, and married.

70.3.The validity of the will shall not be affected if the testator loses his ability to act after the will has been made.

70.4.A person whose ability to act has been removed by a court decision, and anyone who at the time he makes the will is not able to understand the importance of its consequences, can not make a will.

Invalidity of a will caused by erroneous expression of intention  
Article 71.

- 71.1. A will shall be null and void if made as a result of threat, actual violence, or fraud.
- 71.2. Testamentary dispositions shall also be invalid when they were made by the testator as a result of a substantial mistake.
- 71.3. If only some dispositions of the will were made as a result of threat, or actual violence, or fraud, or substantial mistake, then only these dispositions shall be considered invalid.

Annulment of a will for testamentary incapacity  
or erroneous expression of intention  
Article 72.

- 72.1. Only a person with a legal interest shall be entitled to require the annulment of a will, or of some of its dispositions, because the decedent was not able to act, or was not of mature age, or because dispositions were made as a result of threat, or actual violence, or fraud, or substantial mistake, and may only do so within one year from the day when such person obtained actual knowledge about the existence of a grounds for invalidity, and in any event no later than 10 years from the time the will was announced.
- 72.2. The one year deadline cannot begin before the will is announced.
- 72.3. Vis-à-vis a person who is in bad faith, the annulment of a will can be requested for up to 20 years starting with the announcement of the will.

Territorial scope of application  
Article 73.

A will made in Kosovo shall be valid if it is made in accordance with the provisions of this Law.

II – Formal Requirements for valid wills  
A) HOLOGRAPHIC WILL

Article 74.

- 74.1. A will shall be valid if it has been written, dated and signed by the testator with his own hand or has placed his fingerprint.
- 74.2. The date shall mention the day, the month, and the year.
- 74.3. The signature shall contain the last name of the testator and at least one first name, and shall be made at the end of the will.

## B) A WRITTEN WILL IN THE PRESENCE OF WITNESSES

### Article 75.

75.1. A testator who is literate may make a will by signing the document irrespective of the fact who has written it, in the presence of two witnesses, declaring before them that the will is his.

75.2. The witnesses will sign the will themselves, and it is useful to note their capacity of being witnesses.

## C) A WILL MADE IN COURT

### A court will if the testator is literate

#### Article 76.

76.1. At testator's request, a will may be drafted by the competent court judge, who shall verify testator's identity prior to do so.

76.2. The judge shall read the written will to the testator and then inform him about the legal consequences of the will.

76.3. After the testator has read and signed such will, the judge shall note on the will itself that the testator has read and signed it in his presence.

### A court will if the testator is illiterate

#### Article 77.

77.1. If the testator cannot read the will drafted by a judge, the latter shall read it out to him in the presence of two witnesses. The testator then, at the presence of the same witnesses, shall sign the will or put his fingerprint on it, after having declared that it is his will.

77.2. The witnesses shall sign the will.

77.3. The judge will confirm in the court records (procesverbal) that all these procedures have been followed. These records should be signed by the testator, the witnesses, and the judge.

### Submission of a will to the court for safekeeping

#### Article 78.

78.1. The testator may entrust the competent court with the custody of a will written by his hand, a written will made before witnesses, or a will made in court, in an open or a sealed envelope.

78.2. The court shall make a record of the reception of the will, and shall put it into a special envelope, which shall be stamped and kept by the court.

Who may be a witness when drafting a written will before  
the witnesses and at a court testament  
Article 79.

79.1.If a written will is made before witnesses (Article 80), and in case of a will made in court (Article 82), the witnesses shall be adults, who are not deprived of the ability to act, who are literate, and who understand the language the will is made in.

79.2.Testator's descendants, his adoptees and their descendants, his ascendants, his adoptive parents, collateral relatives up to and including the fourth degree of kinship, the spouses of all these persons, and the testator's spouse, shall neither be witnesses when a written will is drafted before witnesses, nor to a will made in court, nor draft a will according to the statement of an testator as a judge.

Dispositions to the benefit of a judge, the witnesses, and their close relatives  
Article 80.

Dispositions in a will whereby something is left to the judge who has drafted the testament, to the witnesses, and to ascendants, descendants, siblings, and spouses, of these persons, are null and void.

D) A WILL MADE IN EXCEPTIONAL CIRCUMSTANCES

An oral will  
Article 81.

A testator may only declare his last will orally before two witnesses, if due to exceptional circumstances it is not possible to make a written testament.

Witnesses to an oral will  
Article 82.

When an oral will is made, only the persons who may be witnesses to a court testament shall be witnesses, but they do not necessarily have to be literate.

Duties of witnesses to an oral will  
Article 83.

83.1.The witnesses before whom the testator orally declares his will shall write down the declarations of the testator as soon as possible and submit it to a court, or repeat it orally before the court indicating when, where and in what circumstances the testator declared his will.

83.2.An oral will shall become invalid if, 30 days after the exceptional circumstances in which it was made have ceased, it has not been declared to the court by the witnesses in accordance with paragraph 1 of this article. The provisions of the Law on Obligation regarding the interruption or the stoppage of prescription periods shall apply.



Dispositions in an oral will to the benefit of witnesses and their close relatives  
Article 84.

Dispositions in an oral will, whereby something is left to the witnesses, to their spouses, their ancestors, their descendants, the collateral relatives up to and including the fourth degree of kinship, or to the spouses of all these persons, are null and void.

Contesting a will for lack of the required form  
Article 85.

85.1. A will may only be contested for lack of the required form, after the opening of the inheritance, by a person with legal interest, and only within one year from the day that person obtained actual knowledge about the will, and in any event no later than ten years from the announcement of the will.

85.2. The one-year-period shall begin with the announcement of the will.

Evidence for a destroyed, lost, or forgotten testament  
Article 86.

A will that has been destroyed accidentally or by a third party, or lost, or mislaid, either after or before the testator's death, but unintentionally, shall have the effects of a valid will, in case the interested person provides evidence that the will existed, that it was destroyed, lost, or mislaid, that it was made in accordance with legal requirements as to form, and if he proves the content of such part of the will that he is referring to.

III –Content of a Will

Appointing an heir  
Article 87.

87.1. A testator may appoint, by will, one or several heirs.

87.2. Testamentary heirs are persons whom the testator has appointed, in a will, as heirs of his entire property, or a fractional part of his entire property.

87.3. A person to whom the testator has left one or several specific things or rights shall be considered an heir if it can be ascertained that this was the intention of the testator,

Dispositions for lawful purposes or setting up a foundation  
Article 88.

88.1. A testator may dispose by will that a thing, a right, or a fraction of the hereditary property, or the entire hereditary property, shall be used in order to achieve a lawful purpose.

88.2. In case the testator has ordered to set up a foundation, and has allocated funds to accomplish its purpose, such foundation will come into existence when a license from the competent public body is obtained.

88.3. When a testator leaves his property to public bodies, or other institutions, in a will, he may assign this property to a certain purpose.

Obligations and terms  
Article 89.

89.1.A testator may impose obligations on a person who is going to benefit from the inheritance.

89.2.Testamentary dispositions may be made under conditions, or may be limited in time.

89.3.Impossible, or illegal, or immoral conditions or obligations, as well as those that are unreasonable or contradictory, shall be considered nonexistent.

Appointment of heirs and other beneficiaries  
Article 90.

Heirs, legatees and other persons who benefit from a will shall be considered appointed if the will contains information on the basis of which it can be determined who they are.

Interpretation of a will  
Article 91.

91.1.The provisions of a will shall be interpreted according to the real intentions of the testator.

91.2.In case of doubt, the interpretation that is more favourable for heirs at law, or for persons whom an obligation has been imposed on in a will, shall prevail.

IV – Legacy

Leaving a legacy  
Article 92.

A testator may leave one or more legacies by a will.

The content of a legacy  
Article 93.

93.1.A testator may leave one or more things or rights to a certain person, or order the heir, or someone else whom he has left something to, to give a thing to a certain person, or to pay him a sum of money, or to discharge that person's debt, or to maintain him, or in general to do, to refrain from doing, or to acquiesce to, something for the benefit of such person.

93.2.This kind of bequest is called a legacy, and the person so appointed is called a legatee.

On who is obliged to discharge a legacy  
Article 94.

94.1. On the basis of the will, the legatee shall have the right to request discharge of the legacy from the person who has been assigned such execution in the will.

94.2. If the discharge of a legacy has been assigned to several persons, every one of them shall be liable proportionally to the inheritance he receives, except where it results from the will that it was the testator's intention that they should otherwise be liable.

Legacies made to public bodies or institutions  
Article 95.

When a testator makes a legacy inheritance to public bodies or other institutions, he may specify the purpose for which the property shall be used.

Discharge of the legacy  
Article 96.

96.1. When an heir charged with a legacy, or an obligation, has died before the testator or has become unworthy, or has renounced to the inheritance, and the testator did not appoint any other heir to fulfill the obligations related to such legacy or charge instead of him, the heirs or heirs at law, to whose share of inheritance his part is added or passed, shall not be able to refuse discharge of the legacy due to these circumstances.

96.2. If the discharge of obligations related to the legacy or the obligation is closely linked to his person, who due to the abovementioned reasons cannot or does not inherit the decedent, the legacy and obligation shall become invalid.

Proportional execution  
Article 97.

In case none of the heirs has been assigned by the testator to discharge the legacy, each heir shall be obliged to contribute to its discharge in proportion to their inheritance share.

Reduction of legacy and obligations  
Article 98.

98.1. An heir is not obliged to discharge a legacy in its entirety, if its value exceeds the value of the decedent's property he could dispose of without restriction .

98.2. The same shall apply to a legatee, if the value of a legacy or obligations that he is to discharge exceeds the value of his own legacy.

98.3. In such cases all legacies and obligations shall be reduced proportionally, unless the testator has disposed otherwise.

Lapse of legacy in general  
Article 99.

The legacy shall lapse if the legatee dies before the testator, or renounces to the legacy, or is unworthy. In these cases, the object of legacy remains with the person who was obliged to execute the legacy, unless it results otherwise from the will.

Lapse related to the object of the legacy  
Article 100.

The legacy shall also lapse when the testator has spent the object of legacy, or this object is lost while the testator was still alive, or is accidentally lost after his death.

Prescription of legacy  
Article 101.

The right to request discharge of the legacy shall be prescribed within one year from the day the legatee was notified about his right, and was authorized to request discharge of the legacy, and three years from the day when it is possible to discharge the legacy.

V – Executors

Appointment of an executor  
Article 102.

102.1. A testator can appoint with a will one or more persons as executor.

102.2. An executor of a will can be any person that is able to act.

102.3. The person appointed to be a will executor is not obliged to take over this duty.

The duties of an executor  
Article 103.

103.1. Unless otherwise determined by the testator, the executor shall in particular protect the inheritance, administer it, to discharge debts and legacies, and in general to see to an execution of the will according to the testator's intentions.

103.2. If there are several executors, they shall carry out the duties they were given together, unless the testator disposed otherwise.

Being accountable, and executor's reward  
Article 104.

104.1. The executor shall be accountable for his work before the court.

104.2. He is entitled to be reimbursed for his expenses and the work performed, which shall be payable from the available inheritance share, by order of the court.

Dismissal of the executor  
Article 105.

105.1. The court, upon requisition or ex officio, may dismiss the executor, if his work is not in compliance with testator's intentions, or with the Law.

105.2. The dismissed executor shall be liable for the damage caused by his actions as executor.

Court-appointed executor  
Article 106.

The testator may require the Inheritance Court to appoint an executor, or to appoint one if the executor appointed by the testator refuses to assume the office or is dismissed by the Inheritance Court.

VI – Revocation Of The Will

Article 107.

107.1. A testator may revoke any time a will entirely or partially, in one of the forms foreseen by law for the preparation of the will.

107.2. A testator may also revoke a written will by destroying the document.

Relationship between the previous and subsequent will  
Article 108.

108.1. In case the subsequent will does not expressly revoke the previous will, the provisions of the former will shall remain in force if they are not in contradiction with the provisions of the subsequent will.

108.2. In case the testator has destroyed the subsequent will, the previous will shall re-enter into force.

Dispositions over the object of a legacy  
Article 109.

Any subsequent disposition over a thing left to someone by the testator in a will, shall have as result the revocation of such bequest.

CHAPTER FIVE  
UNWORTHINESS AND EXCLUSION OF COMPULSORY HEIRS  
I - Unworthiness

On unworthiness in general  
Article 110.

110.1. An unworthy person cannot inherit.

110.2. The unworthiness shall not prevent descendents of the unworthy person to inherit, as if the unworthy person had died before the decedent.

Unworthiness for inheritance  
Article 111.

A person is unworthy if he:

- (a) has intentionally killed, or has attempted to kill, the decedent, his spouse, his children, or parents;
- (b) has falsely denounced the decedent of a crime which carries imprisonment, or made a false testimony to that effect;
- (c) with the use of fraud, threat, or actual violence, has forced the decedent to draft, or change, or abrogate, a will, or has drafted himself a false will, or has used such will for his own interests, or the interests of third parties;
- (d) behaved towards the decedent in a humiliating manner and has mistreated him; or
- (e) did not fulfill an obligation to maintain or assist the decedent.

On consideration of unworthiness ex officio  
Article 112.

Unworthiness shall be considered by the court ex officio, except in the cases when the heir has not fulfilled his obligation to maintain or assist the decedent.

Exemption to ineligibility  
Article 113.

A decedent shall have the right to authorize an unworthy person to inherit, provided that the authorization is granted by will, or, where such authorization is not given expressively, the decedent notes in the will that he or she has recognized the unworthiness and still assigns him or her as an heir.

- II. Exclusion of a compulsory heir from inheritance and the deprivation of the compulsory share to the benefit of his or her descendants.

The reasons of exclusion  
Article 114.

The decedent can exclude from inheritance, in his will, an heir who has the right to the compulsory share:

- (a) If he has committed a grave offence against the decedent by violating a legal or moral obligation;
- (b) If he has deliberately committed a criminal act against the decedent, or his or her spouse, child, or parent;
- (c) If he is dissipative, does not want to work, or is involved in amoral life.

Partial or full exclusion  
Article 115.

Exclusion from inheritance may be completely or partially.

Conditions for valid exclusion  
Article 116.

116.1. A decedent who wishes to exclude an heir from inheritance should express it in a clear manner and also indicate the reason for such exclusion.

116.2. The cause of exclusion should exist at the time when the will is made.

116.3. In case of conflict regarding exclusion, the person supporting the exclusion shall have to prove that there are grounds for it.

Consequences of exclusion  
Article 117.

With the exclusion the heir loses the part of inheritance equal to the amount it is excluded, and the remaining heir's rights shall be assessed as if the excluded person had predeceased the decedent.

Deprivation of the compulsory share to the heir's benefit  
Article 118.

118.1. If a compulsory heir is deeply indebted, or is a dissipative person, the decedent may deprive him, completely or partially, of the compulsory share, to the benefit of his descendants.

118.2. This deprivation remains in force only if at the moment of opening the inheritance, the deprived person has a minor child, or a minor grandchild from a predeceased child, or a mature child or mature grandchild from a predeceased child, who is unable to work.

CHAPTER SIX  
CREDITORS OF THE ESTATE

On the debts of the inheritance in general  
Article 119.

119.1. The heirs are liable for the debts encumbering the inheritance, in proportion to their share, and up to the amount of their hereditary share.

119.2. Debts encumbering the inheritance are: those secured on inheritance property, the personal debts of the decedent, the cost of the decedent's funeral, and expenses required for the safeguarding and administration of the hereditary property up to the division of the inheritance.

Liability of a legatee for testator's debts  
Article 120.

A legatee shall not be liable for the decedent's debts, unless otherwise provided in the will.

Legacy left to a creditor  
Article 121.

When a testator has left the legacy to his creditor, such creditor has the right to request the discharge of the obligation towards him, except when the context of the will shows that the testator's aim was otherwise.

Priority of creditors over legatees  
Article 122.

122.1. The decedent's creditors shall have the right to have the obligations towards them be fulfilled before the legacies are discharged.

122.2. If legacies have been discharged before the creditors had been paid, the creditors shall be entitled to reclaim such legacy according to the provisions of the Law on Obligations for unjust enrichment.

Separation of inheritance  
Article 123.

123.1. The creditors of the decedent may request separation of the inheritance from the heir's property within a three months time period following opening of inheritance. In this case, the heir may not take possession of heirlooms or titlestings or rights that of inheritance, nor are the object of the inheritance, or pay his creditors from such inheritance, until the creditors who had requested claimed such separation have been compensated.

123.2. The creditors of the decedent who requested separation of inheritance, may recover their debts only from the inheritance property.

123.3. The court may appoint the custodian for the separated inheritance.

PART TWO  
TRANSFER OF INHERITANCE TO HEIRS  
I – Opening Of An Inheritance

Death and announcement of a deceased person  
Article 124.

124.1. Upon the death of a person his inheritance shall be opened.

124.2. The declaration of a person as dead shall have the same effect.



Opening the inheritance of a person announced as deceased and starting timelines  
Article 125.

125.1. The day on which the decision on the declaration of death of a person has become final shall be considered the day the inheritance of such person is opened, unless the decision itself specifies another day of death.

125.2. When a person is declared dead, the timeline starts from the day the decision to declare this person dead has become final

Capacity for succession  
Article 126.

126.1. Only a person who is alive at the moment when inheritance is opened shall inherit.

126.2. A child conceived at the time of opening of inheritance shall be considered a child already born, if it is born alive later.

126.3. If two or more persons die in the same accident, or if it is not known in which chronological order they have died, neither of them shall be considered alive at the moment the inheritance was opened.

Unknown heirs  
Article 127.

127.1. When it is not known whether there are heirs or not, the court shall by an announcement summon the persons claiming the right of inheritance to appear before the court.

127.2. If one year has passed after the day of the announcement, and no heir has appeared, the inheritance shall be entrusted to the competent municipality, but this does not deprive an heir, who may appear later, of such inheritance or the part he is entitled to .

Custody for unknown heirs  
Article 128.

128.1. Immovables shall be handed over to the municipality, in the territory of which the immovable is located, while movables shall be handed over to the municipality in which the testator had his residence in Kosovo.

128.2. If the testator did not have any residence in Kosovo at the time of his death, movables shall be handed over to the municipality in the territory of which the Court of Inheritance is located.

128.3. If the inheritance has not been claimed by the heirs within 20 years from the date of the announcement of the will, or if there is no will, from the death of the decedent, the decedent shall be considered without legal and testamentary heir and the provisions of this law regarding inheritance rights of the municipalities under Article 21 shall apply.

Inheritance custodian  
Article 129.

129.1. When all or some of the heirs are not known or their residence is unknown, and in other cases when required, the court shall appoint a provisional inheritance custodian, who shall be entitled to sue, or be sued, on behalf of the heir, to recover the claims, and pay the debts, and to generally represent in heirs.

129.2. The appointment of a provisional custodian for an heir who is unable to protect his interest or who is a minor, shall be governed by the Family Law provisions.

129.3. The court has authority to assign specific rights and duties to an inheritance custodian.

129.4. If only one or several co-heirs are not known, or if the residence of such co-heirs is unknown, the court may appoint one of the remaining co-heirs as inheritance custodian.

II – Renunciation to Inheritance

Renunciation in general  
Article 130.

130.1. The heir may renounce to the inheritance by a statement made to the court, until the inheritance proceedings are completed.

130.2. The renunciation shall apply to descendants of the person who renounces to inheritance unless that person has explicitly stated that he only renounces on his own behalf.

130.3. If his successors are minors, permission for the renunciation from the custodian body shall not be required.

130.4. An heir who has renounced on his behalf shall be deemed never to have been an heir.

130.5. If all descendants belonging to the closest rank of inheritance at the moment of the decedent's death have renounced to the inheritance, the heirs of the following rank of inheritance line shall inherit.

The transfer of the right to renounce to inheritance  
Article 131.

131.1. If an heir dies before the inheritance proceedings are completed, and has not renounced to his inheritance, the right of renunciation shall be transferred to his heirs.

131.2. If there are several heirs to the deceased heir, they are not required to renounce to the inheritance jointly, and each of these heirs to the deceased heir may renounce to such part of the decedent's inheritance as corresponds to his part in the inheritance of the deceased heir.

On who is not entitled to renounce to inheritance  
Article 132.

132.1. An heir, who made dispositions on the entire inheritance, or on parts thereof, shall not be able to renounce to such inheritance.

132.2. Measures taken by an heir only to secure the inheritance, as well measures of ongoing administration shall do not deprive such heir of the right to renounce to his inheritance.

The content of a statement on the renouncement of inheritance  
Article 133.

133.1. A renouncement to inheritance shall neither be partial nor conditional.

133.2. A renouncement made for the benefit of a specific heir shall not be considered as a renouncement, but as a declaration of assignment of the inheritance share to that heir.

Renouncement to an inheritance that has not been opened  
Article 134.

Renouncement to an inheritance that has not been opened has no legal effect.

Irrevocable nature of the statement on renouncement of inheritance  
or acceptance of inheritance and its annulment  
Article 135.

135.1. The statement on the renouncement of inheritance or acceptance of inheritance may not be revoked.

135.2. The heir who made the statement may require the annulment of his statement, if such a statement was issued under a threat, or actual violence, or due to fraudulence or error

Accrue ment  
Article 136.

The inheritance share of an heir, who has renounced to his inheritance, shall accrue to the decedent's heirs at law, unless it results otherwise from a will.

On how the inheritance share of the person renouncing is inherited  
Article 137.

The inheritance share of an heir who has renounced limited to his own inheritance only shall be inherited as if the heir who renounces had predeceased the decedent.

Prescription of the right to claim the inheritance  
Article 138.

138.1.The right to claim inheritance as the decedent’s heir shall be prescribed, vis-à-vis a bona fide possessor within one year from the day the heir knew about his right, and about who the possessor is, and in any event no later than within 10 years counted, for the legal heir from the death of the decedent, and for the testamentary heir from the day the will was announced.

138.2.Vis-à-vis a mala fide possessor, this right shall be prescribed within twenty years from the dates mentioned in paragraph 1.

III – Division Of Inheritance

Entitlement to division  
Article 139.

139.1.Division of inheritance may be requested by any heir at any time, but not inopportune.

139.2.Such right shall not be prescribed.

139.3.Any contract whereby an heir renounces to his right to request division, as well as a provision of the will which bans or restricts such right, shall be considered null and void.

The community of inheritance  
Article 140.

140.1.The inheritance shall be administered and disposed jointly by the heirs up to the moment of its division.

140.2.If there is no executor, and the heirs do not agree on the administration of inheritance, the court, upon the request of one of the heirs, shall appoint an administrator, who shall administer the property on behalf of all the heirs. The court may assign to each of heirs the share of inheritance to be administered.

140.3.The court may also appoint one of the heirs as administrator.

140.4.The administrator may, with the permission of the court, make dispositions regarding things comprised in the inheritance, if authorized to do so by the will, or if this is necessary to pay expenses, or to avoid damage.

Assignment of inherited share before the division  
Article 141.

141.1.Before the division, each heir may transfer his inherited share, in whole or in part, to co-heirs.

141.2.The contract on the transfer of the inherited share shall be certified by the court.

141.3. The assignment contract entered into by a heir, and person who is not a heir, shall only oblige the heir to hand over his share to the other party to the contract after the division; and the other party to the contract shall not receive any other right until division.

141.4. The co-heirs have a right of pre-emption according to the provisions of the Law on Real Rights. Such right shall become time-barred, for each co-heir, two months after such co-heir has been notified in writing about the transfer. If several co-heirs exercise their pre-emption rights, they shall jointly acquire the inheritance share, in proportion to their respective shares of the entire inheritance.

The right of heirs that cohabited or worked in the same community with the testator  
Article 142.

142.1. Upon the request of an heir, who cohabited or worked with the testator in the same community, the court may, if it finds that there are reasonable grounds for the request, decide to assign him one or several movable or immovable things, or groups of things, that would belong to the share of other heirs, and that he shall pay to the other heirs a monetary amount equal to the value of these things, within the time limits set by the court taking into account the circumstances of the case.

142.2. Until the established amount has been paid, these heirs shall have a legal pledge over the inheritance share assigned to the heir, who is under the obligation to pay them.

142.3. If the payment is not made within the time limits, the heirs have the right to request that either their claim be discharged, or the things that would normally have been part of their share of inheritance, be handed over to them.

Distribution of household goods  
Article 143.

143.1. The household goods that serve to fulfill the daily needs of an heir who has lived with the decedent in the same household, but is neither his descendant nor his spouse, shall be assigned to such heir upon his request, and its value shall count towards this heir's share.

143.2. If the value of these items exceeds the value of the inherited share, the heir whom they have been assigned to shall pay the difference to the other heirs.

Obligation for protection amongst the heirs after the division  
Article 144.

144.1. If, after the division,

- (a) a third person, in application of a right created prior to the division, lawfully takes away, or seizes, a thing that a heir has received in the division, or lawfully limits the exercise of a right that a heir has received in the division, or
- (b) a thing received by a heir in the division has a concealed defect, or

- (c) a claim, assigned to a heir in the division, does not exist, or cannot be recovered with the full amount assigned to the heir, the other heirs shall be liable to such heir for the difference between the actual value to the heir of such thing, right, or object, and its presumed value in the division.

144.2. The right of a heir under paragraph 1 shall become time-barred 3 years after the day of the division. The provisions of the Law on Obligation on the statute of limitation shall apply to such prescription.

144.3. The liability of each heir, under this article, and for each claim, shall be limited to such share of each claim as corresponds to his share in the entire inheritance.

#### IV. TRANSITIONAL AND FINAL PROVISIONS

##### Inheritance Procedure Article 145.

The rules of procedure for courts, other bodies, and authorized persons in inheritance matters are regulated by the dispositions on non-contentious proceedings.

##### Application of the Inheritance Law of Kosovo Article 146.

146.1. This Law shall apply to all people of Kosovo, who at the time of their death have residence in Kosovo, irrespective of the place where the death has occurred, and irrespective of where their property is located.

146.2. However, the persons defined in Paragraph 1 who do not have domicile in Kosovo may opt, in a will, for the inheritance law of the country in which they have domicile.

##### On the Law applicable to the inheritance of a person who is not a Kosovar Article 147.

147.1. The inheritance of other persons shall be governed by the laws of the country the decedent was a citizen of at the time of his death.

147.2. If in the country of a deceased foreign citizen, the inheritance of a Kosovo citizen is reviewed pursuant to his laws, the inheritance of this foreign citizen who is in the territory of Kosovo, shall be reviewed according to the provisions of this Law.

##### On the formal requirements for the validity of wills Article 148.

148.1. A will shall be considered as meeting the formal requirements of this law if it meets the formal requirements either:

- a. Of the law of the country the decedent was a citizen of at the time of his death or at the time he made the will, or

- b. Of the law applicable to the location where the will was made, or
- c. Of the law applicable to the location where the decedent had domicile, or residence, either at the time he made the will or at the time of his death, or
- d. Of the law applicable to the location where immovables are situated, but only insofar as these immovables are concerned, or
- e. Of the law applicable to the inheritance of the decedent in general, or which would have been applicable to the inheritance of the decedent at the time he made the will.

148.2.Paragraph 1 shall also apply to wills in which a prior will is revoked.

148.3.Requirements regarding age, nationality, citizenship, or other personal characteristics of the decedent, or of witnesses to a will, shall be considered 'formal requirements' for the purpose of this article.

Entry into force  
Article 149.

149.1.This law shall be forwarded to the SRSG after it has been adopted by the Assembly of Kosovo.

149.2.The law shall become effective after the promulgation by the SRSG.

**No.2004/26**  
**28 July 2004**

**President of the Assembly**

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**Academic Nexhat Daci**