Reports of Cases

JUDGMENT OF THE COURT (Fourth Chamber)

26 March 2026 *

(Reference for a preliminary ruling – Judicial cooperation in civil matters – Regulation (EU) No 650/2012 – Articles 1, 3 and 4 – Scope – Concept of 'succession' – Statutory legacy conferred for services provided by a carer for the deceased during the latter's lifetime – General jurisdiction of a court of a Member State to rule on the succession as a whole)

In Case C-618/24 [Isergartler], [i]

REQUEST for a preliminary ruling under Article 267 TFEU from the Oberster Gerichtshof (Supreme Court, Austria), made by decision of 10 September 2024, received at the Court on 24 September 2024, in the proceedings

XK,

TR,

VQ

v

SM,

THE COURT (Fourth Chamber),

composed of I. Jarukaitis, President of the Chamber, M. Condinanzi, N. Jääskinen (Rapporteur), R. Frendo and A. Kornezov, Judges,

Advocate General: J. Richard de la Tour,

Registrar: A. Calot Escobar,

having regard to the written procedure,

after considering the observations submitted on behalf of:

– XK, TR and VQ, by M. Kinberger, Rechtsanwalt,

– the European Commission, by M. Wasmeier and W. Wils, acting as Agents,

* Language of the case: German.

[i] The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.

having decided, after hearing the Advocate General, to proceed to judgment without an Opinion,

gives the following

Judgment

1 This request for a preliminary ruling concerns the interpretation of Article 4 of Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012 on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession (OJ 2012 L 201, p. 107).

2 The request has been made in succession proceedings between XK, TR and VQ, who reside in Germany, and SM, residing in Austria, which were commenced following the death, in 2021, of the former partner of SM, who, up until her death, had been assisted by SM in the capacity of carer.

Legal context

European Union law

3 Recitals 7 to 9, 11, 14, 34 and 59 of Regulation No 650/2012 state that:

‘(7) The proper functioning of the internal market should be facilitated by removing the obstacles to the free movement of persons who currently face difficulties in asserting their rights in the context of a succession having cross-border implications. In the European area of justice, citizens must be able to organise their succession in advance. The rights of heirs and legatees, of other persons close to the deceased and of creditors of the succession must be effectively guaranteed.

(8) In order to achieve those objectives, this Regulation should bring together provisions on jurisdiction, on applicable law, on recognition or, as the case may be, acceptance, enforceability and enforcement of decisions, authentic instruments and court settlements and on the creation of a European Certificate of Succession.

(9) The scope of this Regulation should include all civil-law aspects of succession to the estate of a deceased person, namely all forms of transfer of assets, rights and obligations by reason of death, whether by way of a voluntary transfer under a disposition of property upon death or a transfer through intestate succession.

…

(11) This Regulation should not apply to areas of civil law other than succession. For reasons of clarity, a number of questions which could be seen as having a link with matters of succession should be explicitly excluded from the scope of this Regulation.

…

(14) Property rights, interests and assets created or transferred otherwise than by succession, for instance by way of gifts, should also be excluded from the scope of this Regulation. However, it should be the law specified by this Regulation as the law applicable to the succession which determines whether gifts or other forms of dispositions *inter vivos* giving rise to a right *in rem* prior to death should be restored or accounted for the purposes of determining the shares of the beneficiaries in accordance with the law applicable to the succession.

…

(34) In the interests of the harmonious functioning of justice, the giving of irreconcilable decisions in different Member States should be avoided. To that end, this Regulation should provide for general procedural rules similar to those of other Union instruments in the area of judicial cooperation in civil matters.

…

(59) In the light of its general objective, which is the mutual recognition of decisions given in the Member States in matters of succession, irrespective of whether such decisions were given in contentious or non-contentious proceedings, this Regulation should lay down rules relating to the recognition, enforceability and enforcement of decisions similar to those of other Union instruments in the area of judicial cooperation in civil matters.'

4 Article 1 of that regulation, entitled 'Scope', is worded as follows:

'1. This Regulation shall apply to succession to the estates of deceased persons. …

2. The following shall be excluded from the scope of this Regulation:

…

(e) maintenance obligations other than those arising by reason of death;

…

(g) property rights, interests and assets created or transferred otherwise than by succession, for instance by way of gifts, joint ownership with a right of survivorship, pension plans, insurance contracts and arrangements of a similar nature, without prejudice to point (i) of Article 23(2);

…'

5 Article 3 of that regulation, entitled 'Definitions', provides, in paragraph 1(a) thereof:

'For the purposes of this Regulation:

(a) "succession" means succession to the estate of a deceased person and covers all forms of transfer of assets, rights and obligations by reason of death, whether by way of a voluntary transfer under a disposition of property upon death or a transfer through intestate succession'.

6 Under Article 4 of the same regulation, entitled ‘General jurisdiction’, the courts of the Member State in which the deceased had his or her habitual residence at the time of death are to have jurisdiction to rule on the succession as a whole.

7 Article 21 of Regulation No 650/2012, under the heading ‘General rule’, states, in paragraph 1 thereof:

‘Unless otherwise provided for in this Regulation, the law applicable to the succession as a whole shall be the law of the State in which the deceased had his habitual residence at the time of death.’

8 Article 22 of that regulation, entitled ‘Choice of law’, provides, in paragraph 1 thereof:

‘A person may choose as the law to govern his succession as a whole the law of the State whose nationality he possesses at the time of making the choice or at the time of death.

…’

9 Article 23 of that regulation, entitled ‘The scope of the applicable law’, provides, in paragraphs 1 and 2 thereof:

‘1. The law determined pursuant to Article 21 or Article 22 shall govern the succession as a whole.

2. That law shall govern in particular:

…

(h) the disposable part of the estate, the reserved shares and other restrictions on the disposal of property upon death as well as claims which persons close to the deceased may have against the estate or the heirs;

(i) any obligation to restore or account for gifts, advancements or legacies when determining the shares of the different beneficiaries; …

…’

Austrian law

10 Paragraph 677 of the Allgemeines bürgerliches Gesetzbuch (Austrian Civil Code), in the version applicable to the main proceedings (‘the ABGB’), provides:

‘1. A person close to the deceased who cared for the deceased for at least six months during the three years preceding his or her death, to an extent which is not merely minimal, shall be entitled to a statutory legacy, unless a gift has been granted or remuneration agreed upon.

2. “Care” means any activity which serves to provide a person in need of care as far as possible with the necessary attention and assistance and to enhance that person’s opportunity to lead an independent life which meets their needs.

3. "Persons close to the deceased" means persons from the circle of legal heirs of the deceased, their spouses, registered or unregistered partners and their children, as well as the cohabiting partner of the deceased and his or her children.'

11 Paragraph 678 of the ABGB provides:

'1. The amount of the legacy shall be determined by the nature, duration and extent of the care provision.

2. In any event, the legacy shall be due in addition to the reserved share or to other benefits from the estate unless the deceased has otherwise disposed. The legacy may be withdrawn only where there is a ground for disinheritance.'

The dispute in the main proceedings and the question referred for a preliminary ruling

12 It is apparent from the order for reference that the former partner of SM died in 2021, and that until the date of her death, she had resided in Austria.

13 By a decision of the Bezirksgericht Zell am See (District Court, Zell am See, Austria), the estate of the deceased was definitively assigned to XK, to TR and to VQ, all three of whom reside in Austria.

14 SM supported the deceased in the capacity of carer in the last three years of her life and claims payment of the sum of EUR 57 200 due to him on the basis of the care that he provided to the deceased in her lifetime, relying, in that regard, on Paragraph 677 of the ABGB, which provides, in that respect, for the grant of a 'statutory legacy' ('the measure at issue in the main proceedings').

15 The Landesgericht Salzburg (Regional Court, Salzburg, Austria) dismissed the appeal brought by SM in that regard for lack of international jurisdiction. It considered that, while it is true that the measure at issue in the main proceedings took the form of a statutory legacy under national law, it sought, in fact, to provide compensation for the care given by the carer to the deceased in their lifetime. Consequently, according to that court, such a measure should be classified as 'a claim' under the law of obligations and did not, therefore, fall within the scope of Regulation No 650/2012.

16 SM lodged an appeal against that decision before the Oberlandesgericht Linz (Higher Regional Court, Linz, Austria), which, by judgment of 12 June 2024, upheld that appeal. That court considered, in essence, that the scope of Regulation No 650/2012 extended to all civil law aspects of the succession to the estate. However, as the measure at issue in the main proceedings is a statutory legacy similar in character to a reserved share of an estate, the fact that the elements constituting such a right are constituted during the lifetime of the deceased does not, according to that court, justify the exclusion of the application of the Regulation. In those circumstances, that court declared that it had jurisdiction to rule on the case.

17 XK, TR and VQ brought an appeal before the Oberster Gerichtshof (Supreme Court, Austria), which is the referring court, against the judgment delivered by the Oberlandesgericht Linz (Higher Regional Court, Linz). They submit, in essence, that the measure at issue in the main proceedings does not fall within the scope of Regulation No 650/2012.

18 SM submits, on the other hand, that that measure is akin to the right of an heir to a reserved share and that it must, therefore, be regarded as coming within the concept of 'succession', within the meaning of Regulation No 650/2012.

19 In that context, the referring court wonders whether that measure falls within the scope of Regulation No 650/2012, and Article 4 thereof in particular.

20 In that regard, that court states, first, that the measure at issue in the main proceedings constitutes, under the Austrian legislation, a legacy that exists independently of any testamentary disposition made by the deceased person. That measure appears to be akin to a reserved share of an estate, in addition to which it is due, since a beneficiary cannot be deprived of it except on grounds of disinheritance. Nevertheless, an analogy could also be made with the rules of contract law or of undue enrichment, since that measure aims to remunerate specific services. The referring court considers, in addition, that that same measure restricts the deceased person's freedom to determine his or her succession.

21 Next, that court states that there are diverging doctrinal views as to whether such a measure is covered by the law of succession or the law of obligations.

22 Lastly, the referring court stresses that it is, ultimately, inclined to consider that a measure such as that in the main proceedings falls within the concept of 'succession' within the meaning of Article 4 of Regulation No 650/2012. It takes into account, in that respect, the implications it has for succession and, second, the broad interpretation of the concept of 'succession to the estate of a deceased person', within the meaning of that regulation, which has been upheld by the Court.

23 In those circumstances, the Oberster Gerichtshof (Supreme Court) decided to stay the proceedings and to refer the following question to the Court of Justice for a preliminary ruling:

'Is Article 4 of Regulation No 650/2012 to be interpreted as meaning that there is a matter of "succession" if a claim to a care legacy under Article 677 of the [ABGB] is relied upon?'

Consideration of the question referred

24 It should be noted as a preliminary point that, according to settled case-law, in the procedure laid down by Article 267 TFEU providing for cooperation between national courts and the Court of Justice, it is for the latter to provide the national court with an answer which will be of use to it and enable it to decide the case before it. To that end, the Court should, where necessary, reformulate the questions referred to it. The Court may also find it necessary to consider provisions of EU law which the national court has not referred to in its question (see, to that effect, judgments of 20 March 1986, *Tissier*, 35/85, EU:C:1986:143, paragraph 9, and of 5 December 2019, *Centraal Justitieel Incassobureau (Recognition and enforcement of financial penalties)*, C-671/18, EU:C:2019:1054, paragraph 26 and the case-law cited).

25 The fact that the referring court has formally referred, in its question, to certain specific provisions of EU law does not prevent the Court from providing it with all the elements of interpretation which may be useful for the judgment in the main proceedings, by extracting from the body of material provided by that court, and in particular from the statement of reasons for the order for

reference, the elements of EU law which require interpretation in the light of the subject matter of the dispute (see, to that effect, judgments of 29 November 1978, *Redmond*, 83/78, EU:C:1978:214, paragraph 26, and of 22 January 2026, *Secab*, C-423/23, EU:C:2026:32, paragraph 29).

26 In that regard, it is clear from the order for reference that the referring court wishes, by its question, to know whether the measure at issue in the main proceedings falls within the concept of 'succession', within the meaning of Article 4 of Regulation No 650/2012, which establishes that the courts of the Member State in which the deceased had his or her habitual residence at the time of death have general jurisdiction to rule on the succession as a whole. That question therefore also requires an assessment of whether a measure such as that at issue in the main proceedings falls within the scope of that regulation, as defined in Article 1 thereof. Furthermore, it is necessary to take account of Article 3(1)(a) of that regulation, which defines the concept of 'succession'. Consequently, the question submitted by the referring court requires an interpretation of Article 4 of the same regulation, read in conjunction with Article 1 and Article 3(1)(a) thereof.

27 In addition, as regards the measure at issue in the main proceedings, it is clear from the order for reference that the Austrian legislation confers a legacy following the death of a person the succession to whose estate is being administered, irrespective of any testamentary disposition made by the deceased person, to certain persons close to the deceased for the care that they provided during a certain period preceding his or her death, where they have not received any gift or remuneration for that care. Furthermore, that legacy is due, in any event, in addition to a reserved share of the estate, and the beneficiary cannot be deprived of it except on grounds of disinheritance.

28 The question submitted by the referring court should therefore be regarded as asking, in essence, whether Article 4 of Regulation No 650/2012, read in conjunction with Article 1 and Article 3(1)(a) thereof, must be interpreted as meaning that the concept of 'succession', within the meaning of that Article 4, includes a statutory legacy which is conferred, following the death of a person the succession to whose estate is being administered, irrespective of any testamentary disposition made by the deceased person, to certain persons close to the deceased for the care that they provided during a certain period preceding his or her death, where they have not received any gift or remuneration for that care, and that legacy is due, in any event, in addition to a reserved share of the estate, and the beneficiary cannot be deprived of it except on grounds of disinheritance.

29 In order to reply to the question submitted by the referring court, it should be borne in mind that, when interpreting a provision of EU law, it is necessary to consider not only its wording but also the context in which it occurs and the objectives pursued by the rules of which it is part (judgments of 17 November 1983, *Merck*, 292/82, EU:C:1983:335, paragraph 12, and of 8 May 2025, *Pielatak*, C-410/23, EU:C:2025:325, paragraph 54 and the case-law cited).

30 As regards, in the first place, the wording of the relevant provisions of Regulation No 650/2012, it should be recalled that Article 4 thereof provides that the courts of the Member State in which the deceased had his or her habitual residence at the time of death are to have jurisdiction to rule on the 'succession as a whole'.

31 With respect to the concept of 'succession' within the meaning of that regulation, it should be noted that, in accordance with Article 1(1) of that regulation, that concept covers 'succession to the estates of deceased persons'.

32 Furthermore, Article 3(1)(a) of Regulation No 650/2012 states that, for its purposes, the concept of 'succession' is to be understood as covering 'succession to the estate of a deceased person and … all forms of transfer of assets, rights and obligations by reason of death, whether by way of a voluntary transfer under a disposition of property upon death or a transfer through intestate succession'.

33 It is true that, as the Commission observed, the German-language version of Article 1(1) and of Article 3(1)(a) of Regulation No 650/2012, which relate, respectively, to its scope and the definitions that it contains, refers to the concept of 'estates of deceased persons' ('*Rechtsnachfolge von Todes wegen*'), whereas that language version of Article 4 of that regulation, which governs the question of the general jurisdiction of the courts of the Member State concerned, refers to the concept of 'succession' ('*Erbsachen*'). Nevertheless, it remains the case that in a large number of other language versions of that regulation, inter alia, the Bulgarian-, Spanish-, Danish-, English-, French-, Croat-, Italian-, Lithuanian-, Maltese-, Finnish- and Swedish-language versions, those provisions do not contain such a difference in terminology.

34 In that regard, it is settled case-law that the wording used in one language version of a provision of EU law cannot serve as the sole basis for the interpretation of that provision, or be made to override the other language versions in that regard. Where there is divergence between the various language versions, the provision in question must be interpreted by reference to the purpose and general scheme of the rules of which it forms part (see judgments of 27 March 1990, *Cricket St Thomas*, C-372/88, EU:C:1990:140, paragraphs 18 and 19, and of 4 September 2025, *Hakamp*, C-203/24, EU:C:2025:662, paragraph 34).

35 In any event, there is nothing permitting a finding that the EU legislature intended to confer different meanings on the concepts of 'succession to the estates of deceased persons' and of 'succession', within the meaning of Regulation No 650/2012, with the result that those concepts overlap.

36 That being said, it must be recalled that Article 1(2) of the same regulation lists the matters excluded from its scope. In particular, Article 1(2)(g) of Regulation No 650/2012 excludes from its scope 'property rights, interests and assets created or transferred otherwise than by succession, for instance by way of gifts'. Furthermore, Article 1(2)(e) of that regulation states that 'maintenance obligations other than those arising by reason of death' are also excluded.

37 Those exclusions must, however, be interpreted strictly (see, to that effect, judgment of 9 September 2021, *UM (Contract transferring ownership mortis causa)*, C-277/20, EU:C:2021:708, paragraph 34).

38 In that regard, the Court has already held that a provision of an agreement relating to a succession consisting, like a gift within the meaning of Article 1(2)(g) of Regulation No 650/2012, of a donation, but which did not take effect until the death of the deceased, was not covered by that exclusion but fell within the scope of that regulation (see, to that effect, judgment of 9 September 2021, *UM (Contract transferring ownership mortis causa)*, C-277/20, EU:C:2021:708, paragraph 35).

39 Moreover, it should be emphasised that, as regards the scope of Regulation No 650/2012, the Court relied on a finding that the main purpose of a rule of national law concerned succession to the estate of the deceased person and not questions connected to one of the exclusions listed in

Article 1(2) of that regulation, such as questions linked to the matrimonial regime, in order to find that it related to the matter of succession for the purposes of that regulation (see, to that effect, judgment of 1 March 2018, *Mahnkopf*, C-558/16, EU:C:2018:138, paragraph 40).

40 It follows that the concept of 'succession', within the meaning of Article 3(1)(a) of Regulation No 650/2012, is defined broadly to the extent that, as stated in paragraph 32 of the present judgment, it covers 'all forms of transfer of assets, rights and obligations by reason of death', including measures the main purpose of which concerns the succession to the estate of the deceased person and which take effect upon the death of the deceased person.

41 In the second place, that interpretation is not undermined by any element of the context in which Article 4, Article 1 and Article 3(1)(a) of that regulation occur. It is clear, in particular, from recital 9 of the regulation that it must apply to 'all civil-law aspects of succession to the estate of a deceased person, namely all forms of transfer of assets, rights and obligations by reason of death'. In addition, Article 23(1) of the regulation provides that the law determined pursuant to Article 21 or Article 22 thereof is to govern 'the succession as a whole'.

42 As regards, in the third place, the objectives pursued by Regulation No 650/2012, first, it is apparent from recitals 7 and 8 thereof that it is intended, inter alia, to help heirs and legatees, other persons close to the deceased, and creditors of the succession to assert their rights in the context of a succession with cross-border implications (judgment of 21 June 2018, *Oberle*, C-20/17, EU:C:2018:485, paragraph 49).

43 Second, in accordance with the general objective of that regulation, set out in recital 59 thereof, concerning the mutual recognition of decisions given in the Member States in matters of succession, it is stressed in recital 34 thereof that that regulation aims to avoid irreconcilable decisions being given in different Member States. That objective is connected with the principle of a single estate, given concrete expression in, inter alia, Article 23(1) of Regulation No 650/2012, which states that the applicable law under that regulation is intended to govern 'the succession as a whole'. That principle of a single estate likewise underpins the rule established by Article 4 of that regulation, since that article also states that that rule determines the jurisdiction of the courts of the Member States to rule on 'the succession as a whole' (judgment of 21 June 2018, *Oberle*, C-20/17, EU:C:2018:485, paragraphs 53 to 55).

44 It is also clear from the case-law that, in order to contribute to the efficient resolution of disputes relating to a succession, Regulation No 650/2012 seeks to favour a uniform treatment of the succession. Accordingly, the Court has held on several occasions that an interpretation of the provisions of that regulation which would lead to a fragmentation of that succession would be incompatible with the objectives of that regulation (judgment of 7 April 2022, *V A and Z A (Subsidiary jurisdiction in matters of succession)*, C-645/20, EU:C:2022:267, paragraph 37 and the case-law cited).

45 In the present case, as is clear from the order for reference, a measure such as that at issue in the main proceedings seeks to provide compensation for certain services that have been rendered. Accordingly, it is, in that respect, somewhat analogous to a claim that falls within the law of obligations, in that it seeks to compensate the persons close to the deceased for care provided to the deceased, without those persons having benefited, during his or her lifetime, from any agreed gift or remuneration.

46 However, it is clear from the request for a preliminary ruling that that measure, irrespective of how that legacy is classified under national law, has a close structural connection with the matter of succession, since it is intended to apply only after the death of the person whose estate is being administered, and its regime thus appears inextricably connected with it. In particular, the applicable Austrian law states that that measure applies irrespective of any testamentary disposition made by the deceased person and, in any event, in addition to a reserved share of the estate and that it cannot be withdrawn, unless there is a ground for disinheritance. Furthermore, the measure at issue in the main proceedings only benefits persons close to the deceased, defined as being those from the circle of legal heirs of the deceased, their spouses, registered or unregistered partners and their children, as well as the cohabiting partner of the deceased and his or her children. It follows that the main purpose of that measure concerns the rights of the carer in the context of the succession.

47 It must also be observed that Regulation No 650/2012 does not expressly exclude from its scope a measure such as that at issue in the main proceedings, neither does it appear that such a measure is covered by any of the exclusions referred to in paragraph 36 of the present judgment, and nor is it one of the other excluded matters listed in Article 1(2) of Regulation No 650/2012.

48 Accordingly, in view of the information provided by the referring court, it appears, subject to the verifications that it is for that court to carry out, that that measure relates principally to the matter of succession, for the purposes of Regulation No 650/2012.

49 It follows that, in view of the information provided by the referring court, a measure such as that at issue in the main proceedings falls within the scope of Regulation No 650/2012.

50 Having regard to all the forgoing considerations, the answer to the question referred is that Article 4 of Regulation No 650/2012, read in conjunction with Article 1 and Article 3(1)(a) thereof, must be interpreted as meaning that the concept of 'succession', within the meaning of that Article 4, includes a statutory legacy which is conferred, following the death of a person the succession to whose estate is being administered, irrespective of any testamentary disposition made by the deceased person, to certain persons close to the deceased person for the care that they provided to him or her during a certain period preceding his or her death, where they have not received any gift or remuneration for that care, and that legacy is due, in any event, in addition to a reserved share of the estate, and the beneficiary cannot be deprived of it except on grounds of disinheritance.

Costs

51 Since these proceedings are, for the parties to the main proceedings, a step in the action pending before the national court, the decision on costs is a matter for that court. Costs incurred in submitting observations to the Court, other than the costs of those parties, are not recoverable.

On those grounds, the Court (Fourth Chamber) hereby rules:

Article 4 of Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012 on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession, read in conjunction with Article 1 and Article 3(1)(a) thereof,

must be interpreted as meaning that the concept of 'succession', within the meaning of that Article 4, includes a statutory legacy which is conferred, following the death of a person the succession to whose estate is being administered, irrespective of any testamentary disposition made by the deceased person, to certain persons close to the deceased person for the care that they provided to him or her during a certain period preceding his or her death, where they have not received any gift or remuneration for that care, and that legacy is due, in any event, in addition to a reserved share of the estate, and the beneficiary cannot be deprived of it except on grounds of disinheritance.

[Signatures]