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Title: Odrzucenie (disclaimer, renunciation) przysporzenia ze spadku w prawie amerykańskim a odrzucenie spadku w prawie polskim / Renunciation (disclaimer) of the inheritance gift benefit under American law in light of the rejection of an inheritance in Polish law

Source: Kwartalnik Prawa Prywatnego („Quarterly of Private Law”)

Year: 2024, vol.: XXXIII, number 4 pages: 651-671

Keywords: disclaimer, renunciation, inheritance

Discipline: Law (Civil Law)

Language: Polish

Document type: Article

Publication order reference: Jagiellonian University Cracow [wojciech.banczyk@uj.edu.pl]

Abstract:

The article compares the disclaimer (renunciation) of the inheritance gift benefit under American law and Polish rejection of inheritance. The said instruments seem comparable since they have a similar statutory regulation. However they are significantly different when it comes both to the function in the system of inheritance (probate) law and the meaning of its particularities. In particular, rejection of inheritance under Polish law has a primary function to avoid the liability for inheritance debts which is a non-existing problem under American law. There are numerous further similar fundamental differences. At the same time, the proper understanding of differences and similarities between discussed instruments is especially meaningful since the Polish courts may adjudicate based on American law and there is a risk that the complexity of both instruments and is oversimplified and instead there appears a tendency to treat them alike.