

Inheritance Laws in other Countries and Useful Links for Expats

U.S. Estate Tax: https://en.wikipedia.org/wiki/Estate_tax_in_the_United_States

[The following is an interesting excerpt extracted from the Wikipedia link above.]

Noncitizen spouse

The estate tax of a deceased spouse depends on the citizenship of the surviving spouse.

All property held jointly with a surviving noncitizen spouse is considered to belong entirely to the gross estate of the deceased, except for the extent the executor can substantiate the contributions of the noncitizen surviving spouse to the acquisition of the property.

U.S. citizens with a noncitizen spouse do not benefit from the same marital deductions as those with a U.S. citizen spouse.

Furthermore, the estate tax exemption is not portable among spouses if one of the spouses is a noncitizen.

U.S. Inheritance Law and your Rights

<http://estate.findlaw.com/wills/inheritance-law-and-your-rights.html>

<http://estate.findlaw.com/planning-an-estate/how-us-tax-rules-apply-to-inheritances-and-gifts-from-abroad-.html>

U.S. Principles of the Conflict of Laws

http://apps.americanbar.org/abastore/products/books/abstracts/5430661_chap1_abs.pdf

Inheritance Law Resources <https://www.hg.org/inheritance-law.html>

U.S. Tax Law (2014) Tax Insights from Global Mobility

<http://www.pwc.com/gx/en/hr-management-services/newsletters/global-watch/assets/pwc-japanese-gift-inheritance-tax-issues-expatriates.pdf>

Inheritance Law for other English Speaking Countries

Canada: https://en.wikipedia.org/wiki/Inheritance_law_in_Canada

Australia: <https://www.globalpropertyguide.com/Pacific/Australia/Inheritance>

UK: <https://www.globalpropertyguide.com/Europe/United-Kingdom/Inheritance>

NZ: <https://www.globalpropertyguide.com/Pacific/New-Zealand/Inheritance>

Other useful links:

Making Use of Japanese Notaries: <http://www.koshonin.gr.jp/pdf/english.pdf>

Japan Legal Support Center: <http://www.houterasu.or.jp/en/index.html>

Sapporo Legal Service for Foreigners: www.sapporo-lsnet.com/en/

Property Registration: www.shiho-shoshi.or.jp/html/global/english/index.html