BELAWSANDFAMILIES

Death and legal family formats in the Netherlands by Natalie Nikolina¹

The LawsAndFamilies Database – Aspects of legal family formats for same-sex and different-sex couples

Edited by Kees Waaldijk,² Marie Digoix,³ Natalie Nikolina,² Giuseppe Zago,² Daniel Damonzé,² Arianna Caporali,³ Kamel Nait Abdellah ³ Published by INED, Paris, 2017, <u>www.LawsAndFamilies.eu</u>

Based on the LawsAndFamilies questionnaire on legal family formats for same-sex and/or different-sex couples (Section 6 – Death)

© 2017 Natalie Nikolina

¹ Dr. Natalie Nikolina (researcher Comparative Sexual Orientation Law, Leiden University) is grateful for the useful comments that Dr. Ian Sumner (Voorts Juridische Diensten) and Kees Waaldijk (professor of Comparative Sexual Orientation Law, Leiden University) made on an earlier version of the answers in this section of the database. ² <u>Grotius Centre for International</u> <u>Legal Studies</u>, Leiden University, Netherlands, www.leiden.edu.



³ Institut national d'études démographiques, Paris, France, <u>www.ined.fr</u>.



Recommended citation:

N. Nikolina, 'Death and legal family formats in the Netherlands', in: K. Waaldijk et al. (eds.), *The LawsAndFamilies Database – Aspects of legal family formats for same-sex and different-sex couples*, Paris: INED, 2017, <u>www.LawsAndFamilies.eu</u> (question 6.x).

Acknowledgment

The research leading to these results has received funding from the European Union's Seventh Framework Programme (FP7/2007-2013) under grant agreement no. 320116 for the research project FamiliesAndSocieties, www.familiesandsocieties.eu.



Disclaimer

This paper and this database contain information with a scientific aim. Nothing in this paper and in this database should be seen as legal advice. Not all nuances and exceptions are included, and there may be errors and further legal developments. The experts, the authors, the editors, the Institut national d'études démographiques and Leiden University cannot be held liable for any inaccurate or incomplete information in this paper or in this database. More particularly, they cannot be held liable for any damage or consequences from the direct or indirect use of contents of this paper or database.

The six sections of the questionnaire

The <u>interactive LawsAndFamilies Database</u> is based on the <u>LawsAndFamilies</u> <u>questionnaire</u>, which consists of six sections:

Section 1 – Formalisation

Section 2 – Income and troubles

Section 3 – Parenting

Section 4 – Migration

Section 5 – Splitting up

Section 6 – Death

Papers and an interactive database

For each jurisdiction there are therefore six papers like this one. And each of these papers contains the full answers, references and explanations (given by

a legal expert for the jurisdiction concerned) to the questions in one of these six sections. All these papers can be found in open access at <u>www.LawsAndFamilies.eu</u>. There the user also has access to the <u>interactive</u> <u>part of the LawsAndFamilies Database</u>, which can be used to search the whole database and to create comparative overviews for different questions, different years, different countries and/or different legal family formats.

This website also contains references to publications analysing the results of the project, and to some other legal, sociological and statistical publications about same-sex and different-sex families. And it gives information about the methodology used for this questionnaire and database.

About the questionnaire

The <u>full text of the questionnaire</u> can be found in the paper: K. Waaldijk, J.M. Lorenzo Villaverde, N. Nikolina & G. Zago, 'The LawsAndFamilies questionnaire on legal family formats for same-sex and/or different-sex couples: Text of the questions and of the accompanying guidance document', *FamiliesAndSocieties Working Paper* 64(2016), www.familiesandsocieties.eu.

The <u>Guidance document</u> contained in that paper, asked the experts answering the questionnaire to make several assumptions. These included the assumption that the partners have been living together as a couple already for at least two years. Plus the assumption (except for certain questions in Section 4 – Migration) that both partners have the citizenship of the country where they are now both lawfully and habitually residing, and that this is also the country where their relationship would have been formalised and where it would be dissolved.

About the answers

This paper contains the answers, references and explanations – for one jurisdiction – to all questions in one of the six sections of the questionnaire. The answers are presented in columns. Each column is a coloured timeline, representing legal developments for one question for one legal family format.

The year at the top of each coloured timeline is the most recent year for which a question was answered by the author. In the timelines the years given above and below an answer indicate that the answer applied between a certain day in the lower year and a certain day in the higher year. The year "0000" means that the answer applied since an unknown year before 1965. See further the <u>Guidance document</u>.

The following answer codes and colours have been used:

Yes	Yes, this is so in the law of this country/jurisdiction, although possibly with a qualifying period of 24 months or less.
Yes, but	Yes, but with exceptions or restrictions, for example a qualifying period of 25 months or more, or only in most parts of the country/jurisdiction, or this is mostly a "dead letter".
No, but	No, but it may be so exceptionally, or in a very limited way, or in a few parts of the country/jurisdiction, or indirectly, or by using a different legal instrument, or legislation says no while some courts might say yes.
No	No, this is not so in the law of this country/jurisdiction.
Doubt	The law is unclear (the law does not "know" the answer).
?	No information was available.
N/A	Not applicable (for example because this family format is not available in this jurisdiction, or not for same-sex or different-sex couples).
Х	This question was not asked for this legal family format.
Open question	Question without answer codes like Yes and No.
Empty cell	For this year the question was not asked or not answered.

The six papers about the Netherlands

The answers concerning the Netherlands can be found in the <u>interactive</u> <u>database</u> and in the following six papers (all of which are published in open access in: K. Waaldijk et al. (eds.), *The LawsAndFamilies Database – Aspects of legal family formats for same-sex and different-sex couples*, Paris: INED, 2017, www.LawsAndFamilies.eu):

Formalisation of legal family formats in the Netherlands
by Ian Sumner (Section 1)

- Income, troubles and legal family formats in the Netherlands by Natalie Nikolina (Section 2)
- Parenting and legal family formats in the Netherlands by Natalie Nikolina (Section 3)
- Migration and legal family formats in the Netherlands by Ian Sumner (Section 4)
- Splitting up and legal family formats in the Netherlands by Natalie Nikolina (Section 5)
- Death and legal family formats in the Netherlands by Natalie Nikolina (Section 6)

So this paper is based on **Section 6 (Death)** of the <u>LawsAndFamilies</u> <u>questionnaire</u>, which contains questions about the following topics:

- 6.1 Tenancy continuation
- 6.2 Property at death
- 6.3 Inheritance
- 6.4 Inheritance tax
- 6.5 Survivor's pension
- 6.6 Wrongful death
- 6.7 General background regarding death

In the following pages of this paper, first the answer to question 6.7 is presented, followed by the answers to questions 6.1 to 6.6.

_

6.07 - General background regarding death (Open question) If you consider it useful to provide some general information or comments about (past, present or future) developments and trends in legal policy and case law in your country/jurisdiction, or information on other aspects (socio-legal, political, legal-cultural, etc.) that may be relevant for the understanding your answers above regarding death, then please do so here.

Source: N. Nikolina, "Death and legal family formats in Netherlands". In: K. Waaldijk et al. (eds.), *The LawsAndFamilies Database – Aspects of legal family formats for same-sex and different-sex couples*. Paris: INED, 2017, www.LawsAndFamilies.eu, <u>LawsAndFamilies-NL-Section6.pdf</u> (please use this full citation when citing any information from this table).

Section: 6 - Death

Question: 6.01 - Tenancy continuation

When the partner who holds the rental contract dies, does the other partner then have a right to continue to rent the home?

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
2015 Yes 0000	2015 Yes 2001	2015 Yes 1998	2015 Yes 1998	2015 Yes 1979	2015 Yes 1979
	N/A 0000	N/A 0000	N/A 0000	? 0000	? 0000
References to legal sources: Arts. 266 and 268 of Book 7 of the Civil Code. (Previously arts. 1623g-1623i of Book 7A of the Civil Code.)		References to legal sources: Arts. 266 and 268 of Book 7 of the Civil Code. (Previously arts. 1623g-1623i of Book 7A of the Civil Code, as amended by Wet van 17 December 1997 tot aanpassing van wetgeving aan de invoering van het geregistreerd partnerschap in Boek 1 van het Burgerlijk Wetboek (Aanpassingswet geregistreerd partnerschap), Staatsblad 1997, 660.)		References to legal sour Arts. 267 and 268 of Book	

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
their main residence (art. dies, the co-tenant contin 268). See also K. Waaldijk, More legal consequences of ma registered partnership fo	automatically co-tenant of 266). When the tenant ues to rent the house (art. e or less together: Levels of arriage, cohabitation and r different-sex and same- ive study of nine European 05, pp. 146-147,	house (art. 268). See also K. Waaldijk, More legal consequences of ma registered partnership fo	a tenant is automatically esidence (art. 266). When mant continues to rent the e or less together: Levels of arriage, cohabitation and r different-sex and same- ive study of nine European 05, pp. 146-147,	legal consequences of ma registered partnership for	has cohabited with the ars in a 'lasting joint he court to be made the in the tenant dies, the co- he house (art. 268). e or less together: Levels of arriage, cohabitation and r different-sex and same- tive study of nine European 15, pp. 146-147,

Source: N. Nikolina, "Death and legal family formats in Netherlands". In: K. Waaldijk et al. (eds.), *The LawsAndFamilies Database – Aspects of legal family formats for same-sex and different-sex couples*. Paris: INED, 2017, www.LawsAndFamilies.eu, <u>LawsAndFamilies-NL-Section6.pdf</u> (please use this full citation when citing any information from this table).

Section: 6 - Death

Question: 6.02 - Property at death

When one partner dies, do statutory rules consider as joint property any possessions acquired by either of them after they started this type of relationship? (In other words: would the surviving partner be deemed to own 50% of these possessions, while the other 50% are subject to relevant rules of inheritance law?)

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
2015 Yes, but 0000	2015 Yes, but 2001	2015 Yes, but 1998	2015 Yes, but 1998	2015 No, but 0000	2015 No, but 0000
	N/A 0000	N/A 0000	N/A 0000		
References to legal sources: Arts. 93 and 94 of Book 1 of the Civil Code.		References to legal sources: Arts. 80b, 93 and 94 of Book 1 of the Civil Code.		References to legal sour	ces:

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex same-sex		diffsex	same-sex
legal consequences of ma registered partnership for	ptial contract spouses erty from the moment of are exceptions for some e or less together: Levels of arriage, cohabitation and r different-sex and same- ive study of nine European 15, p. 142,	gifts and inherited goods. See also K. Waaldijk, More legal consequences of ma registered partnership for	ouses. This means that in registered partners have om the moment of re are exceptions for some e or less together: Levels of arriage, cohabitation and r different-sex and same- ive study of nine European 05, p. 142,	Explanations and nuance Cohabitants do not have of virtue of cohabiting. Howe joint owners of a specific g it. See also K. Waaldijk, More legal consequences of mar registered partnership for sex partners. A comparative countries, Paris: INED 2009 https://openaccess.leident 585.	ommunity of property by ever, they can become the good if they jointly acquire or less together: Levels of rriage, cohabitation and different-sex and same- ve study of nine European 5, p. 142,

Source: N. Nikolina, "Death and legal family formats in Netherlands". In: K. Waaldijk et al. (eds.), *The LawsAndFamilies Database – Aspects of legal family formats for same-sex and different-sex couples*. Paris: INED, 2017, www.LawsAndFamilies.eu, <u>LawsAndFamilies-NL-Section6.pdf</u> (please use this full citation when citing any information from this table).

Section: 6 - Death

Question: 6.03 - Inheritance

When one partner dies without testament, is the other partner then an inheritor?

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
2015 Yes 0000	2015 Yes 2001	2015 Yes 1998	2015 Yes 1998	2015 No 0000	2015 No 0000
	N/A 0000	N/A 0000	N/A 0000		
References to legal sources: Art. 10 of Book 4 of the Civil Code.		References to legal sources: Art. 8 and 10 of Book 4 of the Civil Code.		References to legal sour	rces:

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex same-sex		diffsex	same-sex
inheritors. See also K. Waaldijk, More legal consequences of ma registered partnership for	e absence of a testament en of the deceased are the e or less together: Levels of rriage, cohabitation and different-sex and same- ve study of nine European 5, p. 142,	Explanations and nuance Art. 8 equates registered p the purposes of Book 4 of provides that in the absence spouse and the children of inheritors. See also K. Waaldijk, More legal consequences of mar registered partnership for sex partners. A comparative countries, Paris: INED 2005 https://openaccess.leidence 585.	artners with spouses for the Civil Code and art. 10 ce of a testament the f the deceased are the or less together: Levels of rriage, cohabitation and different-sex and same- ve study of nine European 5, p. 142,	legal consequences of ma registered partnership for	e or less together: Levels of rriage, cohabitation and different-sex and same- ve study of nine European 5, p. 142,

Source: N. Nikolina, "Death and legal family formats in Netherlands". In: K. Waaldijk et al. (eds.), *The LawsAndFamilies Database – Aspects of legal family formats for same-sex and different-sex couples*. Paris: INED, 2017, www.LawsAndFamilies.eu, <u>LawsAndFamilies-NL-Section6.pdf</u> (please use this full citation when citing any information from this table).

Section: 6 - Death

Question: 6.04 - Inheritance tax

Is the surviving partner exempted from paying inheritance tax (or required to pay less than a mere friend would have to pay)?

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
2015 Yes 0000	2015 Yes 2001	2015 Yes 1998	2015 Yes 1998	2015 Yes, but 1981	2015 Yes, but 1981
	N/A 0000	N/A 0000	N/A 0000	No 0000	No 0000
References to legal sources: Successiewet 1956 (Inheritance Tax Act 156), Staatsblad 1956, 362. Art. 5b of Algemene wet inzake rijksbelastingen, Staatsblad 1959, 301.		References to legal sources: Successiewet 1956 (Inheritance Tax Act 156), Staatsblad 1956, 362. Art. 2 of Algemene wet inzake rijksbelastingen, Staatsblad 1959, 301.		References to legal sourc Successiewet 1956 (Inherit Staatsblad 1956, 362, as an November 1984, Staatblad previously, by law of 17 De 1980, 686.	ance Tax Act 156), nended by law of 8 1984, 545, and,

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
legal consequences of ma registered partnership for	inheritance tax over the cessiewet) and a lesser heritors over any amount uccessiewet). e or less together: Levels of rriage, cohabitation and different-sex and same- ve study of nine European 5, pp. 143-144,	over the first €636.180 (ar lesser percentage than ot amount above that sum (a See also K. Waaldijk, More legal consequences of ma registered partnership for	es not pay inheritance tax t. 32 Successiewet) and a her inheritors over any art. 24 Successiewet). e or less together: Levels of rriage, cohabitation and different-sex and same- ve study of nine European 5, pp. 143-144,	Explanations and nuance Since 1981/1985 same rule registered partners apply t had a joint household for a 2001 to cohabitants who had for more than at least 6 mo to a public notary to make containing a mutual obligat months ago and if they hav treated as a couple for the (art. 24 Successiewet). See also K. Waaldijk, More legal consequences of mar registered partnership for sex partners. A comparativ countries, Paris: INED 2005 https://openaccess.leidenu 585.	es as for spouses and to cohabitants who have at least 5 years and since ave had a joint household onths and they have gone a cohabitation contract tion of support at least 6 ve also chosen to be purposes of income tax or less together: Levels of riage, cohabitation and different-sex and same- ve study of nine European 5, pp. 143-144,

Source: N. Nikolina, "Death and legal family formats in Netherlands". In: K. Waaldijk et al. (eds.), *The LawsAndFamilies Database – Aspects of legal family formats for same-sex and different-sex couples*. Paris: INED, 2017, www.LawsAndFamilies.eu, <u>LawsAndFamilies-NL-Section6.pdf</u> (please use this full citation when citing any information from this table).

Section: 6 - Death

Question: 6.05 - Survivor's pension

When one partner dies while being employed, is the surviving partner then normally entitled to a survivor's pension? (For example on the basis of statutory law, and/or on the basis of a collective labour agreement or arrangements of the employer.)

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
2015 Yes, but 1990	2015 Yes, but 2001	2015 Yes, but 1998	2015 Yes, but 1998	2015 Yes, but 1996	2015 Yes, but 1996
No, but 0000	N/A 0000	N/A 0000	N/A 0000	No, but 0000	No, but 0000
References to legal sources: Arts. 1, 14 and 15 of the Algemene nabestaandenwet (General Survivors Act), Staatsblad 1995, 690, as amended by Wet van 26		References to legal sources:Arts. 1, 3 15 and 15 of the Algemenenabestaandenwet (General Survivors Act),Staatsblad 1995, 690, as amended by Wet van 26		References to legal source Arts. 1, 3, 14 and 15 of the A nabestaandenwet (General Staatsblad 1995, 690, as an	Algemene Survivors Act),

Staatsblad 1995, 690, as amended by Wet van 26 November 2014 tot wijziging van enkele wetten van het Ministerie van Sociale Zaken en Werkgelegenheid, het Ministerie van Financiën en het Ministerie van Volksgezondheid, Welzijn en Sport (Verzamelwet SZW 2015), Staatsblad 2014, 504.

Additionally there are pension schemes of different employers and different sectors.

Arts. 1, 3 15 and 15 of the Algemene nabestaandenwet (General Survivors Act), Staatsblad 1995, 690, as amended by Wet van 26 November 2014 tot wijziging van enkele wetten van het Ministerie van Sociale Zaken en Werkgelegenheid, het Ministerie van Financiën en het Ministerie van Volksgezondheid, Welzijn en Sport (Verzamelwet SZW 2015), Staatsblad 2014, 504.

Additionally there are pension schemes of different employers and different sectors.

Arts. 1, 3, 14 and 15 of the Algemene nabestaandenwet (General Survivors Act), Staatsblad 1995, 690, as amended by Wet van 26 November 2014 tot wijziging van enkele wetten van het Ministerie van Sociale Zaken en Werkgelegenheid, het Ministerie van Financiën en het Ministerie van Volksgezondheid, Welzijn en Sport (Verzamelwet SZW 2015), Staatsblad 2014, 504.

Additionally there are pension schemes of different employers and different sectors.

Marriage		Marriage Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
reasonably foreseeable at	sion is only provided to has an unmarried child raised in a different cally unfit to have paid ent their spouse dies (art e married the deceased death and their death was t that time, if the surviving aused or helped cause the surviving spouse is living one, there is no right to a	reasonably foreseeable at partner has in some way of the deceased's death or if living in a household with to a survivor's pension. Before the 2014 reform, th	sion is only provided to has an unmarried child raised in a different cally unfit to have paid ent their spouse dies (art. e married the deceased death and their death was that time, if the surviving caused or helped cause the surviving partner is someone, there is no right	 Explanations and nuance A statutory survivor's pensithe surviving partner who under 18 that is not being household or who is media employment at the mome 14). If the surviving spouse within a year before their of reasonably foreseeable at partner has in some way of the deceased's death or if living in a household with st to a survivor's pension. Before the 2014 reform, the categories of surviving parts 	sion is only provided to has an unmarried child raised in a different cally unfit to have paid nt their spouse dies (art e married the deceased death and their death was that time, if the surviving aused or helped cause the surviving partner is someone, there is no right
legal consequences of ma registered partnership for sex partners. A comparati countries, Paris: INED 200 https://openaccess.leiden 585. However, most employers	different-sex and same- ve study of nine European 5, pp. 143-144, univ.nl/handle/1887/12 s have made	See also K. Waaldijk, More legal consequences of ma registered partnership for sex partners. A comparati countries, Paris: INED 200 https://openaccess.leiden 585.	different-sex and same- ve study of nine European 5, pp. 143-144, univ.nl/handle/1887/12	See also K. Waaldijk, More legal consequences of mar registered partnership for sex partners. A comparativ countries, Paris: INED 2009 https://openaccess.leidenu 585.	rriage, cohabitation and different-sex and same- /e study of nine European 5, pp. 143-144, univ.nl/handle/1887/12
arrangements for a pension the surviving spouse to a se also Waaldijk 2005, pp. 14 such pensions were mostl widows.	survivor's pension (see 8-149). Until the 1980s	However, most employers arrangements for a pension the surviving registered par pension. In exceptional can lower than for a surviving 2005, p. 148).	on scheme that entitles artner to a survivor's ses this pension may be	However, most employers arrangements for a pensic the surviving cohabiting pa certain conditions. Until th common (see also Waaldij	on scheme that entitles artner who has fulfilled e 1990s this was less

Source: N. Nikolina, "Death and legal family formats in Netherlands". In: K. Waaldijk et al. (eds.), *The LawsAndFamilies Database – Aspects of legal family formats for same-sex and different-sex couples*. Paris: INED, 2017, www.LawsAndFamilies.eu, <u>LawsAndFamilies-NL-Section6.pdf</u> (please use this full citation when citing any information from this table).

Section: 6 - Death

Question: 6.06 - Wrongful death

In case of wrongful death of one partner, is the other partner then entitled to compensation from the wrongdoer?

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
2015 Yes 0000	2015 Yes 2001	2015 Yes 1998	2015 Yes 1998	2015 Yes 1992	2015 Yes 1992
	N/A 0000	N/A 0000	N/A 0000	No 0000	No 0000
References to legal sources: Art. 108 of Book 6 of the Civil Code.		References to legal sources: Art. 108 of Book 6 of the Civil Code, as amended by Wet van 17 december 1997 tot aanpassing van wetgeving aan de invoering van het geregistreerd partnerschap in Boek 1 van het Burgerlijk Wetboek (Aanpassingswet geregistreerd partnerschap), Staatsblad 1997, 660.		References to legal sources: Art. 108 of Book 6 of the Civil Code.	

Marriage		Registered partnership		Cohabitation	
diffsex	same-sex	diffsex	same-sex	diffsex	same-sex
 Explanations and nuances: The spouse is entitled to compensation for loss of financial or other support. See also K. Waaldijk, More or less together: Levels of legal consequences of marriage, cohabitation and registered partnership for different-sex and samesex partners. A comparative study of nine European countries, Paris: INED 2005, p. 142, https://openaccess.leidenuniv.nl/handle/1887/12 585. 		 Explanations and nuances: The registered partner is entitled to compensation for loss of financial or other support. See also K. Waaldijk, More or less together: Levels of legal consequences of marriage, cohabitation and registered partnership for different-sex and same- sex partners. A comparative study of nine European countries, Paris: INED 2005, p. 142, https://openaccess.leidenuniv.nl/handle/1887/12 585. 		 Explanations and nuances: The cohabiting partner is entitled to compensation for loss of financial or other support. See also K. Waaldijk, More or less together: Levels of legal consequences of marriage, cohabitation and registered partnership for different-sex and same- sex partners. A comparative study of nine European countries, Paris: INED 2005, p. 142, https://openaccess.leidenuniv.nl/handle/1887/12 585. 	