## An Analysis on the Images and Principles of Succession

## Sieh-Chuen Huang\*

## **Abstract**

This research attempts to portray Taiwan's inheritance system and analyze its significant principles through observing the practice of inheritance by consanguinity, spouses, and allocation of the decedent's property to the person financially provided by the decedent. It is said that the dominant inheritance rule in traditional Chinese Law is "conveyance from fathers to sons." However, legislators of current Civil Code decided to break the traditional rule, allowing daughters to have the same share of estates as sons in order to promote gender equality. Meanwhile, the existence of cases regarding allocation of the decedent's property reveals the fact that that joint family still prevails at that time. On the other hand, later in 1980s, the revision of matrimonial property indicates that the focus of Succession Law has to some degree changed from conveyance of family property to the protection of surviving spouses at death. Additionally, the extinction of cases related to allocation of decedent's property also reflects the collapse of joint family. Secondly, through the research of sociology and comparative law, this article considers that aging in population and weakening of family functions will force the elders to start estate planning. As a result, freedom of testation and self-determination are anticipated to attract more attention. According to this study, although the statutory law of succession has not been much amended, as a connection between Property Law and Family Law, its reality continues varying with family solidarity, and accommodates various ideas and principles.

Keywords: intestacy, consanguinity, spouse's share, matrimonial property, allocation of the decedent's property to the person financially

<sup>\*</sup> Assistant Professor, College of Law, National Taiwan University. E-mail: schhuang@ntu.edu.tw

provided by the decedent, aged society, self-determination, freedom of testation, estate planning, law of succession/inheritance