



GOVERNING INHERITANCE STATUTES  
AFTER THE ENTRY INTO FORCE  
OF EU SUCCESSION REGULATION

GOINEU



This Project is funded  
by the European Union's  
Justice Programme 2014-2020

# Kafalah

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University of Valencia

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# Kafalah

- Islamic Law Institution: Moroccan Law n. 15 of 2001.
- Notion: makfoul/kafil.
- Types: judicial and extrajudicial.
- Effects: it doesn't produce the effects of filiation, and more specifically it doesn't produce inheritance law effects.



# Kafala

- Institución de Derecho islámico: Marruecos Ley n. 15 de 2001.
- Noción: makfoul/kafil.
- Clases: judicial y extrajudicial.
- Efectos: No produce los típicos de la filiación (en particular, no produce efectos sucesorios).

# Position held by DGRN

- Kafalah is not an adoption.
- It's similar to foster care.
- Kafalah and citizenship.



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# Posición DGRN

- La kafala no es adopción
- Semejanza con el acogimiento familiar
- Kafala y nacionalidad.



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# Kafalah and the Law on International Adoptions

- Art. 34 of the Law on International Adoptions of 2007: equalization of judicial kafalah and foster care or guardianship
- Consequences of the equalization:
  - Tax Law (Binding Opinion of the General Directorate of Taxation, 11 March 2014)
  - Orphan's pension
  - Family Reunification (Instruction from the General Directorate of Immigration, 27 September 2007)



# Kafala y Ley de Adopción internacional

- Art. 34 LAI 2007: equiparación kafala judicial/acogimiento-tutela dativa
- Consecuencias equiparación:
  - Fiscales (Consulta Vinculante de la Dirección General de Tributos 11 marzo 2014)
  - Pensión de orfandad
  - Reagrupación familiar (Instrucción de la Dirección General de Inmigraciones de 27 de septiembre de 2007)





# Reform of the Law on International Adoptions in 2015

- Para 4º of art. 19 of the Law 54/2007 (added by art. 3.20 of the Law of 28 July 2015, n. 26)
- Kafalah is not an adoption nor it can become an adoption.



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# Reforma LAI de 2015

- Número 4º art. 19 de la Ley 54/2007 (añadido por el art. 3.20 de la Ley 26/2015, de 28 de julio)
- La kafala no es adopción ni puede llegar a serlo.



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