is not bound to observe this reference (renvoi) unless the transfer was originally made in favour of Iranian jurisdiction.

If the testator makes a second will to the same property or assets in contradiction of the first, the second will is valid.

If the deceased has appointed an executor by his last will, he must apply to the proper authorities in order to obtain a grant of probate.

The grant involves that the person designated is officially accepted in representing the estate in all matters and will have powers to collect the assets, pay of the debts, pay legacies and specific gifts and distribute the remaining among the heirs.

Notice of petition for probate usually must be given to heirs at law and other interested persons.

The testator may appoint one person to superinted the operations of the executor.

The testator may appoint several persons in succession to be executor, in this way, that if the first dies, the second becomes the executor, and if the second dies, the third, etc.

The text of the will must be stipulated in the certificate, showing who the heirs are in conformity with the law of gracious jurisdictions.

The wife takes inheritance from the price of the buildings and trees, and not from those things themselves; and the method of valuation is this, that the buildings and trees are valued on the supposition of their being worthy to remain in the ground, but without allowance for earnings.

The stipulation concerning of the estate of deceased of foreign nationals will only be enforced insofar as the enforcement is not incompatible with the international treaties signed by the Iranian Government or with the provisions of special laws.

Immovable property, of which foreign nationals have taken possession or shall take possession under the terms of treaties, shall in every respect come within the scope of the laws of Iran.

The courts having jurisdiction over an estate of deceased of foreign nationals apply foreign law.

Claims and law-suits follow, in matters of competency of the courts and of laws of procedure, the laws of the place where they are preferred. The fact that the same case or claim is already being decided by a foreign court cannot nullify the competency of the Iranian court.

The court cannot enforce foreign laws or private agreements which are contrary to public morals or which may be considered by virtue of injuring the feelings of society or for other reasons, as contrary to public order, notwithstanding the fact that the enforcement of such laws is permissible in principle.

Liabilities arising out of transactions are subject to the laws of the place of the performance of the transaction, except in cases where the parties to the transaction are both foreign nationals and have explicitly or by implication declared transaction to be subject to the laws of another country.

The method of drawing up a document follows the laws of the place where that document is drawn up.

The law of the foreign country which is to be enforced has transferred the enforcement to another law, the Iranian court

3. Mystic will is a document prepared by or under the direction of the testator which is sealed in an envelope and acknowledged on the outside of the envelope.

This will must be deposited at the Department of Registration of Documents and Landed Properties of the domicile of the testator.

The laws relating to personal status, such as marriage, divorce, capacity, will and inheritance, shall be observed by all iranian subjects, even if resident abroad.

The estate of the iranian deceased of shiit sect, will be dealt with under the laws of the country.

The estate of the iranian deceased of sunnite, jewish, christian and zoroastrian sects will be dealt according to the religion of the deceased.

The system of the plurality of laws applied with regard to real property held by the same estate in regard of the iranian subjects of shift sect.

The dues and debts which attach to the estate of the deceased and must be paid before it is divided up are as follows:

- 1- The price of the winding-sheet of the corpse and the dues which attach to the property of the estate, such as a thing which is subject to a pledge.
- 2- The debts and the proprietory charges which were incumbent on the deceased.
- 3- The legacies of the deceased, if without the permission of the heirs up to one third of the estate; if with their permission, more than one third.

The dues must be paid in the same order and the remainder, if any, must be divided up among the heirs.

The ring which the deceased used to wear, and also the qur'an and the personal clothes and the sword of the deceased go to the eldest son, without being reckoned as part of his portion, unless the estate of the deceased consists of nothing else.

MAHMOOD SARSHAR

مقررات قوانین ایران در مورد طرز تنظیم و اثرات قانونی و صیتنامه ها از طرف یك فرد در کشورهای مختلفه

The Iranian Provisions regarding the Form and Legal Effect of Wills Made by the Same Person in Different Countries.

A will is the legal documentary or a declaration made in writing by a person of legal age and of sound mind, showing the legal power of disposition of one's property after his death.

The power of testator is limited and it is not quite absolute.

The testamentary disposition of more than one-third of the estate is not valid, except with the permission of the heirs, and if some of the heirs agree, the disposition applies only to the share of those heirs.

Wills are divided into two categories: possessory and conractual:

A possessory will occurs when a person bestows on another person, without charge, the property in a thing or a benefit belonging to him, to take effect from the date of his death.

A contractual will occurs when a person appoints one or more other persons to carry out an affair, or affairs, or to perform other possessory acts.

There are three kinds of will.

- 1. Official will is a document, which has been drawn up at the offices of Notaries publics, This form of will must be dated by the testator and written by the notary must be read over to the testator and presence of the witnesses and must be signed by testator and witnesses.
- 2. Holograph will is a document, which must be wholly written, dated and signed by the testator.