Legal Alert

AMENDMENT TO THE COMMERCIAL COMPANIES CODE

WKB lawyers

LESS RED TAPE FOR SHAREHOLDERS' MEETINGS:
AMENDMENT OPENS THE DOOR TO THE DOCUMENTARY FORM

On 3 December 2026, an amendment to the Commercial Companies Code ("CCC") will enter into force. It aims to significantly simplify certain corporate formalities related to the holding of shareholders' meetings in limited liability companies and general meetings in simple joint-stock companies.
Going forward, documentary form will be allowed for the preparation of documents that currently require written form.

The changes will be of particular practical significance for companies whose shareholders are foreign entities.

DOCUMENTARY FORM WILL REPLACE THE TRADITIONAL SIGNATURE

The amendment will allow a power of attorney for participation in a shareholders' meeting of a limited liability company to be granted in documentary form. Documentary form will also suffice for a shareholder's consent to electronically receive notices convening a shareholders' meeting.

In practice, the amendment will make it possible to prepare these documents by email or text message, using a non-qualified electronic signature, or by providing a scan or printout of a signed document. This is because, to comply with the documentary form requirement, it is sufficient to make a declaration of will in the form of a document, in a manner that makes it possible to identify the person making the declaration.

The documentary form will be required for evidentiary purposes only, which means that failure to observe it will not render the document invalid.

Under the current written form requirement, a power of attorney or consent to receive notices needs to bear a wet ink signature or a qualified electronic signature. This has often resulted in higher costs of preparation, sending and storage of the corporate documentation.

With regard to simple joint-stock companies, a power of attorney to participate in a general meeting can already be granted in documentary form; however, as of 3 December 2026, failure to observe this form will no longer render the power of attorney invalid.

PRACTICAL IMPLICATIONS OF THE AMENDMENT

The changes will be particularly significant for companies with foreign shareholders. Thanks to the broader use of documentary form, obtaining the required corporate documentation from abroad will become much simpler and faster.

However, the option to use documentary form will not eliminate the obligation to verify whether a given person is in fact authorised to act on behalf of a given shareholder, as the power of attorney will still need to be granted in accordance with the applicable rules of representation. Thus, it is recommended that the companies establish the appropriate verification procedures to mitigate the risk of admitting an unauthorised person to a shareholders' meeting or general meeting, which could result in the defectiveness of the adopted resolutions.

It should also be noted that the existing provisions will continue to apply to powers of attorney granted before the amendment enters into force. Additionally, the articles of association will be able to provide for stricter requirements as to the form in which a power of attorney for participation in a shareholders' meeting is granted or consent to receive notices convening a shareholders' meeting is given.

Currently, many companies' articles of association require the discussed corporate documents to be executed in written form. In such cases, the simplifications introduced by the amendment will only be available once the relevant amendments to the articles of association have been registered with the National Court Register (KRS).

SUMMARY

The purpose of the amendment to the Commercial Companies Code is to make the rules governing the preparation and archiving of corporate documentation more flexible, allowing these processes to be carried out electronically to a greater extent and, as a result, to better reflect current market realities. In case of many companies, these simplifications can only be applied once the relevant amendments to the articles of association or other corporate documents have been made.

Should you have any questions, please contact the lawyers of our **Corporate Law & Governance Team**, who specialise in providing ongoing corporate advice to commercial companies, including adapting articles of association and corporate procedures to the applicable law:



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