UNIWERSYTET MIKOŁAJA KOPERNIKA W TORUNIU

City, date Toruń, 25th February 2026

Krzysztof Świątczak
(Full name of doctoral student)

503262
(album no)

DOCTORAL DISSERTATION ABSTRACT

Scientific discipline:

law

Title of the doctoral dissertation:

Legal institutions and instruments for the succession of an enterprise of a natural person contained in the Act on Succession Management

Doctoral dissertation abstract:

This doctoral dissertation undertakes a comprehensive analysis of the legal mechanisms introduced by the Act of 5 July 2018 on the Succession Management of a Natural Person's Enterprise (hereinafter: the Succession Management Act), assessing their applicability and effectiveness in the succession of an enterprise operated by a sole proprietor (the enterprise of a natural person). The study is situated within the Polish legal system.

The principal aim of this doctoral dissertation is to determine whether the solutions contained in the Succession Management Act ensure the possibility of maintaining the continuity of business activity following the death of the entrepreneur operating it. In order to achieve this objective, it is first necessary to determine whether the Succession Management Act introduces appropriate mechanisms enabling the effective management of the enterprise in the inheritance (*przedsiębiorstwo w spadku*). This assessment concerns the period from the entrepreneur's death until the conclusion of estate proceedings, that is, until the enterprise in the inheritance is acquired in its entirety by a single person or until the division of the estate encompassing it. This period may be regarded as critical for the enterprise. Secondly, the dissertation examines whether the solutions provided for in the Act are capable of ensuring long-term succession, namely whether the Act contains regulations enabling the continuation of business activity after the completion of proceedings to confirm acquisition of the estate or following division of the estate. A further aim

of the dissertation is to identify legislative solutions that should be incorporated into the Succession Management Act, the provisions requiring amendment, and the manner in which they should be reformulated, in order to ensure the full realisation of the Act's potential and the achievement of the objectives envisaged by the drafters of the Act and the legislature.

The principal research method employed in this dissertation is the formal-dogmatic method of legal analysis. The dissertation analyses the doctrinal literature relevant to the subject matter, in particular numerous academic articles, as well as monographs and commentaries. The considerations in this dissertation relate not only to the provisions of the Succession Management Act, but also to the related legislative acts, including the Notarial Law, the Tax Ordinance Act, the Civil Code, and the Act on the Central Registration and Information on Business (CEIDG).

Subsequently, the research included an analysis of judicial decisions, which may be divided into two distinct categories. The first category consists primarily of court judgments and rulings made available through official judicial databases, including the Central Database of Administrative Court Decisions, the Common Courts Judgments Portal, and the Supreme Court Decisions Database. The second category comprises previously unpublished decisions obtained pursuant to two requests for access to public information submitted to all common courts throughout Poland. These requests concerned judicial decisions relating to the subject matter of the Succession Management Act, that is, decisions rendered in proceedings in which the succession manager (*zarządca sukcesyjny*), acting on behalf of the enterprise in the inheritance, was a party, as well as all decisions in which the reasoning referred to the Act, in particular to concepts and issues associated with it, such as: the succession manager, succession management, the enterprise in the inheritance, necessary acts, the temporary representative, succession management in the event of the death of a partner in a civil-law partnership, the establishment of succession management, the dismissal of a succession manager, and the expiry of succession management. The first of the aforementioned requests was submitted at the beginning of March 2025 and covered all judicial decisions issued up to that date. The second request, submitted in late November and early December 2025, concerned all decisions issued from 1 March 2025 until the date on which the request was examined by the courts. In response to the first request, 197 district courts, 16 regional courts, and 2 courts of appeal provided a total of more than 1,050 decisions. In response to the second request, 114 district courts, 9 regional courts, and 1 court of appeal provided more than 270 decisions in total.

This dissertation also presents the results of three online surveys distributed to all notarial offices throughout Poland and addressed to notaries, deputy notaries, and retired notaries. The first survey concerned the Succession Management Act in its entirety. The second survey contained questions relating exclusively to the institution of succession management. The third survey addressed issues connected with the institution of the temporary representative of the deceased entrepreneur's spouse's share in the enterprise. The surveys included, inter alia, questions concerning the protocol and the notarial deed documenting the appointment and dismissal of a succession manager and of a temporary representative, including the optional and mandatory elements that such instruments should contain, the required supporting documents, and the procedural steps involved in the relevant notarial acts. The responses obtained made it possible to assess the effectiveness of the regulatory framework established by the Act in notarial practice and to verify, from a practical perspective, the views expressed in doctrinal literature.

Apart from the introduction and the conclusion, the dissertation consists of fourteen chapters.

Chapter I presents, inter alia, the genesis and objectives of the Succession Management Act and its subsequent amendments, the prerequisites for the application of the Act's provisions, and considerations concerning the legal nature and comprehensive character of succession management. It also addresses the possibility of applying succession management to agricultural activity, as well as the impact of the COVID-19 pandemic and the legislation enacted during that period on the regulatory framework established by the Act.

Chapters II and III are devoted to the fundamental concepts underlying the Succession Management Act, namely the enterprise in the inheritance and the owners of that enterprise (i.e. the entrepreneur's legal successors). In the discussion of the enterprise in the inheritance, the distinguishing features of this legal construct are identified and analysed, and a comparative assessment is undertaken in relation to other entities or separate pools of assets operating and regulated under previously binding legal provisions. With regard to the owners of the enterprise in the inheritance, the analysis extends beyond the fundamental issue of identifying the catalogue of persons vested with that status to encompass the core rights and obligations attached thereto. Chapter IV contains an examination of the institution of preservatory succession management, that is, management exercised until the establishment of succession management or until the expiry of the right to appoint a succession manager. These provisions apply in particular where succession management is not established at the moment of the entrepreneur's death. Within this framework, particular emphasis is placed on identifying the persons authorised to undertake necessary preservatory acts, as well as on determining the scope and limitations governing such acts.

Chapters V, VII, and VIII are devoted specifically to the person of the succession manager, addressing the entirety of that role from appointment, through the exercise of the function, to the termination of the mandate.

Chapter V examines the positive prerequisites that must be satisfied for a given person to be eligible to serve as a succession manager, as well as the negative prerequisites that preclude the appointment of a particular individual or prevent the continued performance of that function.

Chapter VII provides an analysis of the rights, duties, and principles of liability of the succession manager. Within the framework of the succession manager's rights and obligations, a distinction is drawn between the external and internal limits of the succession manager's competence. The external limit of competence encompasses, inter alia, rights and obligations arising from the conduct of business activity and the operation of the enterprise in the inheritance, as well as the succession manager's active and passive procedural standing (*locus standi*). The internal limit of competence, by contrast, is based on the distinction—under the Succession Management Act—between acts falling within the scope of ordinary management and those exceeding ordinary management. The liability of the succession manager, similarly to the limits of competence, is likewise divided into external and internal dimensions. The former concerns liability towards third parties, whereas the latter pertains to relations with the owners of the enterprise in the inheritance.

Chapter VIII addresses the issue of the termination of the succession manager's mandate. In this context, it identifies and analyses the prerequisites whose occurrence results in the cessation of a given person's performance of the function of succession manager.

Chapters VI, IX, and X concern the institution of succession management as such, more specifically the key issues relating to its existence, namely its establishment, expiry, and potential extension.

Chapter VI contains an analysis of the process fundamental to the existence of succession management, that is, its establishment. In view of the specific nature of this mechanism, the discussion distinguishes between the establishment of succession management by the entrepreneur during his or her lifetime and its establishment following the entrepreneur's death, addressing these scenarios in separate subsections. In addition to providing a detailed account of the course of each procedure, the chapter also identifies and evaluates the advantages associated with the respective procedural mechanisms.

Chapter IX examines the prerequisites whose occurrence results in the irreversible expiry of succession management. Unlike the events discussed in Chapter VIII, which concern the termination of the succession manager's mandate, the occurrence of any of the prerequisites analysed in Chapter IX brings about the cessation of succession management as such. Consequently, it is no longer possible to appoint a person to perform the function of succession manager.

Chapter XII addresses the tax-law issues associated with succession management, specifically matters relating to taxes and other public-law dues, the status of the enterprise in the inheritance under tax law, the exercise by the enterprise in the inheritance of tax rights and obligations, its liability for tax liabilities and tax arrears, as well as issues of legal and tax succession. Identifying and analysing these issues is particularly important as the status of the enterprise in the inheritance under tax law differs significantly from its status under civil and commercial law.

Chapter XI contains an analysis of, inter alia, the succession of administrative decisions related to the enterprise. The assumption by the entrepreneur's legal successors of concessions, licences, permits, and authorisations is indispensable for the continued operation of the enterprise. The chapter also includes a separate subsection devoted to one of the key amendments introduced by the Act of 31 July 2019 — the possibility of transferring administrative decisions connected with the enterprise in the event of its disposal. In addition to administrative-law decisions, the chapter examines issues relating to regulated activity and administrative promissory decisions (*promesa*) in the context of the institution of succession management.

The final two chapters of this dissertation are devoted to issues extending beyond the scope of the institution of succession management of a natural person's enterprise as regulated by the Succession Management Act. Specifically, they address succession management in a civil-law partnership and the new institution introduced into the Act by the July 2019 amendment — the temporary representative of the deceased entrepreneur's spouse's share in the enterprise.

The research supports the first hypothesis, according to which the solutions adopted by the legislature in the Succession Management Act enable the effective management of a natural person's enterprise during estate proceedings (proceedings for confirmation of acquisition of the estate and for division of the estate), that is, during the so-called critical period. However, these solutions do not enable the full completion of succession in the longer term.

The second hypothesis was likewise confirmed. In particular, the analysis of the doctrinal literature, judicial decisions, and the survey responses provided by representatives of notarial practice demonstrates that, in light of the numerous divergences observable in the literature and in practice, the Succession Management Act requires the introduction of a number of amendments aimed at improving and streamlining the management of the enterprise in the inheritance.

The third hypothesis was also substantiated in the course of the research. According to this hypothesis, the amendments introduced by the legislature to the Succession Management Act by virtue of the Act of 31 July 2019, although constituting a significant step forward in facilitating the succession of a natural person's enterprise, remain insufficient to ensure the full completion of the succession process — that is, a form of succession enabling the enterprise to continue operating after the conclusion of proceedings concerning the acquisition of the estate or following the division of the estate.

These findings underscore the dual character of the Succession Management Act: it functions effectively as an instrument of temporary management ensuring continuity, yet falls short of establishing a comprehensive framework for long-term succession. Accordingly, while the Act constitutes an important mechanism for safeguarding business continuity in the short term, it does not ensure the full completion of the succession process of a natural person's enterprise.

Krzysztof Śnieżek
....
(doctoral student's signature)