

## **SUMMARY OF THE DISSERTATION**

**AUTHOR OF THE DISSERTATION:** MALGORZATA STEPIEŃ

**TITLE OF THE DISSERTATION:** SUCCESSION ADMINISTRATION OF THE  
INHERITED ENTERPRISE AND  
CONTINUITY OF BUSINESS ACTIVITIES OF  
A DECEASED SOLE PROPRIETOR

**Doctoral dissertation written under the supervision of prof. dr hab. Mirosław Stec**

The purpose of the dissertation is to analyse the legal fate of a sole proprietor's business after his death, from the perspective of business continuity, in the case of the establishment of a succession management of a business in succession. The research subject of the dissertation focuses on determining whether the legal regulations on succession administration of a business in the estate, as indicated in the Act of 5 July 2018 on Succession Administration of a Natural Person's Business and Other Facilitation of Business Succession, hereinafter referred to as the 'Act', ensure the possibility of maintaining the continuity of business activity of a deceased proprietor, conducting business activity on the basis of an entry in the Central Register and Information on Business Activity.

The dissertation consists of six chapters. Each chapter of the dissertation closes with a subsection containing conclusions relating to the findings of the chapter.

The first chapter of the dissertation presents the reasons for the introduction of succession administration of an inherited enterprise to the Polish legal system and the purpose of the mechanisms indicated in the Act. It also describes the most popular institutions used before the entry into force of the Act by sole proprietors to secure the legal situation of their businesses after their death, i.e. the institution of a succession bequest of a business, the transformation of a sole proprietor into a sole shareholder limited liability company and the contribution of a sole proprietor's business to a commercial company.

Chapter two compares the inherited enterprise (przedsiębiorstwo w spadku) to an enterprise within the meaning of Article 55<sup>1</sup> of the Polish Civil Code. Consequently, in this chapter the definition of an enterprise and the definition of an inherited enterprise (przedsiębiorstwo w spadku) were compared as well as the impact of the composition of the

inheritance on the material scope of the inherited enterprise was described. It should be noted that when discussing the definition of an inherited enterprise, the legal status of an inherited enterprise was addressed, as well as the issue of when, at the time of the entrepreneur's death, an enterprise within the meaning of Article 55<sup>1</sup> of the Polish Civil Code constitutes the entire property of the proprietor and his spouse.

The third chapter of the dissertation describes the impact of the establishment of succession administration on the selected, specific, assets of the deceased proprietor's enterprise, constituting the property of this proprietor, at the time of his death. Due to the fact that the composition of an enterprise may be very varied, only the impact on selected assets of the enterprise as indicated in Article 55<sup>1</sup> of the Polish Civil Code was analysed in this chapter.

The purpose of the fourth chapter of the dissertation is to analyse how actions taken in the management of the inherited enterprise will affect the composition of that enterprise. In the chapter, the emphasis is placed on discussing the effects of actions consisting in the performance of the so-called conservative actions referred to in Article 13 of the Act, the rights of the owners of the inherited enterprise that may affect the composition of this enterprise (e.g. the right to share in the profits) and actions taken by the successor administrator, within the scope of its powers granted by the Act. The need to present the above issues arose from the fact that the assets included in the inherited enterprise will be changed during the period of administration and based on the decisions taken during that period.

The fifth chapter of the dissertation concerns the issue of the performance of obligations connected with the operation of the enterprise in succession and liability for debts relating to the succession and the operation of the enterprise in succession.

The final, sixth chapter deals with the prerequisites for the termination of succession administration and the consequences of such events from the perspective of maintaining the continuity of the deceased proprietor's business.

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