

**ACT**  
**of 15 September 2000**  
**THE CODE OF COMMERCIAL PARTNERSHIPS**  
**AND COMPANIES<sup>1)</sup>**

(Dziennik Ustaw 2000, No. 94, item 1037; 2001, No. 102, item 1117; 2003, No. 49, item 408, No. 229, item 2276; 2005, No. 132, item 1108, No. 183, item 1538, No. 184, item 1539; 2006, No. 133, item 935, No. 208, item 1540; 2008, No. 86, item 524, No. 118, item 747, No. 217, item 1381, No. 231, item 1547; 2009, No. 13, item 69, No. 42, item 341, No. 104, item 860; 2011, No. 92, item 531, No. 102, item 585, No. 106, item 622, No. 133, item 767, No. 201, item 1182)

**TITLE I. GENERAL PROVISIONS**

**SECTION I. COMMON PROVISIONS**

**Article 1. § 1.** This Act regulates the formation, structure, operation, dissolution, merging, division and transformation of commercial partnerships and companies.

§ 2. The following shall be a commercial partnership or company: a registered partnership, a professional partnership, a limited partnership, a limited joint-stock partnership, a limited liability company and a joint-stock company.

**Article 2.** The provisions of the Civil Code shall apply to any matters specified in Article 1, paragraph 1 not regulated in this Act. Where the specificity (nature) of the legal relationship of a commercial company so requires, the provisions of the Civil Code shall apply accordingly.

**Article 3.** By means of a deed of commercial partnership or company, its partners or shareholders shall undertake to pursue a common objective to be attained by making contributions and, where the partnership or company deed or articles so provide, by cooperating in another manner specified therein.

**Article 4. § 1.** The following terms used in this Act shall have the following meaning:

- 1) partnership – registered partnership, professional partnership, limited partnership and limited joint-stock partnership;
- 2) company – limited liability company and joint-stock company;
- 3) sole-shareholder company – a company in which all shares belong to one shareholder;