

Legal regulation of inheritance of corporate rights under the laws of Ukraine and EU countries

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Abstract. The importance of studying this topic lies in the fact that in the context of social change and globalisation, which are taking place at this stage of society's development, the role of inheritance remains significant. The area of inheritance has always been and will be the most relevant in civil and commercial law. Therefore, inheritance will always be an object of practical and scientific research. The purpose of this article was to study and compare the legal regulation of inheritance of rights of legal entities under the laws of Ukraine and the EU countries. The methodological basis of the work was the general scientific methods of cognition, which include the methods of scientific abstraction, induction, deduction, logical generalisation and extrapolation. This article analysed the inheritance of rights of legal entities of various types. On the basis of this analysis, a conclusion was made about the relevance of addressing the problematic aspects of inheritance

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of rights of legal entities in Ukraine and the compliance of national legislation in this area with the legislation of the EU countries. A comparison of the legal regulation of corporate rights inheritance in Ukraine and the EU countries is made. The article dealt with the issues of inheritance of rights of legal entities in limited liability companies and joint stock companies. The article also highlighted the aspect of possible future changes in civil and commercial legislation. The study proposed amendments to the Civil Code of Ukraine in the area of inheritance of rights of legal entities. In particular, it was proposed to supplement the Civil Code of Ukraine with a new definition of the concept of “inheritance of rights of legal entities”. The research also defined what rights may be inherited by legal entities. This work can be used as a tool for further research of the issues of inheritance of corporate rights within the framework of development and improvement of legislation on this topic

Keywords: civil legal relations; corporate law; corporate rights; corporation; legal entity; share in the authorized capital; harmonization

Introduction

The problems faced by corporate law are related not only to ensuring effective corporate governance or attracting new investors to the business sector, but also to the succession of certain rights, so the inheritance of corporate rights has been and remains quite relevant for 2024. This is a much more complicated task, and each case should be considered separately, as heirs, due to the lack of private interest in continuing the company’s activities and skills, may create problems and cause damage to the company, its shareholders and clients.

Following the Association Agreement between the European Union and its Member States, on one part, and Ukraine, on the other part (2017), Ukraine has begun to implement the rules of European democracy and harmonize its legislation with EU law. Although Ukrainian legislation is in the process of adopting reforms, many changes are still needed to bring it closer to European standards (Yuzheka, 2023).

The problematic aspects of this topic are that during the process of determining the successor, the company may not be fully managed. The process may take a long time and this may lead to the depreciation of corporate rights. If it takes some time for the heir to come into possession of the inheritance (for example, if he/she lives abroad), or if the heir is unknown, the executor of the will has the opportunity to effectively protect the inheritance.

The practical and theoretical aspects of inheritance of corporate rights under the inheritance agreement were considered by M. Novikova (2021). The author highlighted certain aspects of the emergence of ownership of corporate rights in the course of the application of a hereditary agreement. Having compared the will and the inheritance agreement, she concluded that the inheritance agreement is a more perfect way to acquire corporate rights, which greatly simplifies the process of inheritance of corporate rights. I. Spasybo-Fatyeyeva (2023) focused on the inheritance of corporate rights after the death of a member of a limited liability company. In her work, she examined the following issues: death of a company member as a ground for termination of corporate legal relations, object of inheritance, corporate governance in the process of inheritance, legal regulation of acquisition of corporate rights, unification of rights acquired by the company’s heirs.

The problematic issues arising in the process of inheritance of a share in the authorized capital of a limited liability company were investigated by O. Kukhariev (2021). In this work, he provided two ways in which the corporate rights of a participant are exercised after his death until the moment when the successor acquires the status of a participant in the company. Certain problematic aspects that arise

when concluding an inheritance management agreement were identified in the work of H.A. Kaplina *et al.* (2021). One of the unresolved issues is the appointment of an inheritance manager when several heirs apply to a notary to issue a certificate for inheritance management. An inheritance management agreement is concluded to ensure the economic interests of the company in the period between the death of a shareholder and the entry of the heir into the company.

M. Kravchuk and O. Tur (2021) analysed in their study the legal nature of the inheritance contract, as well as determined the essential terms of this contract and the legal status of persons in accordance with the legislation of Ukraine and EU countries. The author determined the place of the inheritance contract in the system of civil law contracts in Ukraine. Having analysed the Ukrainian legislation, the researchers concluded that the inheritance contract should be classified as a contract of obligation, since this contract regulates the relations of transfer of property into ownership.

Thus, the purpose of the study was to analyse the peculiarities and problematic aspects arising in the process of legal regulation of inheritance of rights in respect of legal entities. In addition, it is worthwhile to analyse the differences between Ukrainian legislation and EU legislation in the area of inheritance of corporate rights and identify possible ways to eliminate difficulties arising in the process of exercising the right to inheritance.

Materials and methods

This Article examines the peculiarities and problematic issues of inheritance of corporate rights of Limited Liability Companies, Additional Liability Companies, and Joint Stock Companies under the laws of Ukraine and the EU. In particular, the Article analyses the status and compliance of the legislation on inheritance of corporate rights in Ukraine with EU law.

The research methodology included both general and special methods that complement each other. A scientific Article on the inheritance of corporate rights should include a comprehensive approach to research, the choice of methods that allow a comprehensive analysis of the chosen topic. In defining and formulating legal concepts, the formal and logical method of scientific research is used. This method is based on the application of logical operations and procedures to abstract concepts, definitions, and judgements.

In order to consider the causes of specific and general phenomena, the problems of regulating the area of corporate rights inheritance, to determine the specifics of its regulation in Ukraine and to study the experience of foreign countries, the comparative legal method of cognition was used. This method made it possible to study the approaches of

other countries to similar legal issues in the area of corporate rights inheritance, including the analysis of international treaties, conventions, and recommendations of international organizations.

The systemic approach of cognition was used in the course of consideration of the elements of the State guarantees of corporate rights inheritance which constitute their system. This system represents the activities of the State authorities aimed at regulating the inheritance of corporate rights and protecting the interests and rights of all participants in the process of exercising corporate legal personality regulated by law. The method of comprehensive analysis was used to formulate scientific definitions and conclusions. The method of comprehensive analysis integrates data and knowledge from various sources and disciplines for a more complete and accurate study of the research object.

The analytical method allowed for a deeper understanding of the phenomena and processes under study, interpretation of legal categories, formulation of definitions and outlining the procedure for inheriting corporate rights in Ukraine and the EU. The analysis of legal doctrine and court practice was carried out to identify the main principles, trends, and problems in the field of corporate rights succession.

In this paper, various legal acts were used to conduct the research, namely the Civil Code of Ukraine (2003), the Commercial Code of Ukraine (2003), Law of Ukraine No. 2275-VIII “On Limited Liability and Additional Liability Companies” (2018), Regulation (EU) of the European Parliament and of the Council No. 650/2012 “On Jurisdiction, Applicable Law, Recognition and Enforcement of Decisions and Acceptance and Enforcement of Authentic Instruments in Matters of Succession and on the Creation of a European Certificate of Succession” (2012), German Civil Code (1900).

To develop proposals for improving legislation, an effective option is to use the normative legal method. This method focuses on the study of existing legislation, its comparison with international standards or legislation of other countries, as well as the study of case law and scientific opinions on the topic. This method not only allows for an in-depth analysis of the existing regulatory framework, but also ensures a balanced approach to making changes that consider both national specifics and international standards. As a result, more efficient and fairer legal regulations can be achieved.

Results

Since the declaration of Ukraine’s independence, the country has been undergoing ongoing legislative transformation. Accordingly, it is possible to observe changes in the regulatory framework of Ukraine, the formation of new branches of law, etc. As of 2024, the institution of inheritance has also undergone significant changes, especially over the past two decades. In this context, it is worth noting that since the adoption of certain legislative acts in the areas of entrepreneurship, business, securities and the stock market, etc., the Ukrainian legal system has introduced such an object of inheritance as corporate rights.

Scholars often debate the issue of corporate rights and their inheritance. These disputes are caused by the fact that there is currently no specific definition of the concept of “object of inheritance” and there is no definition of “corporate rights” in civil law, but it is present in commercial law (Aparov & Kovalenko, 2018; Saidakhrarovich *et al.*, 2020).

There are other difficulties that will be considered in the course of further research.

In 2024, inheritance is one of the most important institutions of civil and commercial law. Therefore, the composition of the inheritance is of practical interest to researchers and is therefore the subject of many scientific studies. Article 1218 of the Civil Code of Ukraine (2003) states that inheritance includes all the obligations and rights of the testator that he had at the time of opening the inheritance and which did not cease due to his death. According to part 1 of Article 178 of the Civil Code of Ukraine (2003), objects of civil rights may be alienated or transferred from one person to another by inheritance or succession or otherwise, if they are not withdrawn from civil circulation, or are not restricted in circulation, or are not inalienable from a legal entity or individual. However, Article 1219(1)(2) of the Civil Code of Ukraine (2003) states that it is impossible to inherit non-property rights and rights to participate in companies, rights to membership in associations of citizens, unless the law or the constituent documents of these organizations provide otherwise.

This problem was attempted to be solved after the adoption of the Law of Ukraine No. 2275-VIII “On Limited Liability and Additional Liability Companies” (2018). Part 1 of Article 23 of this law states that in the event of the death or termination of a company shareholder, his share is transferred to his heir or successor without the consent of the company shareholders. In order to become a shareholder, the heir must submit to the registrar an application for membership and an inheritance certificate, which serves as proof of the right to inherit. However, neither the heir nor the registrar is obliged to notify the company of the new member.

There are two types of grounds for corporate rights: primary and derivative. The primary ones include those that arise when a business company and a corporate-type business entity are established, in cases established by law (Teymurova *et al.*, 2024). Derivative rights arise when:

- acquisition of newly issued shares;
- donation, sale and purchase, and exchange of shares;
- inheritance;
- reorganization;
- sale of shares (stakes) owned by a legal entity.

One of the important problems of corporate succession is that no one is fully managing the company during the process of determining the successor (Black *et al.*, 2022). In fact, this process can take years. Corporate rights may be significantly depreciated during this time due to unintentional or intentional actions of other company shareholders or management. The company may also fail to revalue its fixed assets in order to calculate the market value of the corporate rights to be paid to the expelled shareholder. There is also no regulation at all on the issue of profits made during the inheritance process.

To solve this problem, it is proposed to draw up a will, which should specify its executor (individual or legal entity). In addition, the company’s charter should define the mechanism of inheritance of corporate rights and enter into a corporate agreement that will set out the specifics of the company’s management during the inheritance process. It is also necessary to define a formula that will calculate the value of corporate rights after the revaluation of fixed assets, and it is mandatory to draw up a balance sheet as of the date of death and the date of inheritance and determine the

value to be used for the calculation. Also, the charter should establish that the executor of the will has the right to fully participate in the management of corporate rights during the execution of the inheritance (Zozulia, 2019).

As of 2024, there are different types of companies, organizations and enterprises, which causes different problems in the area of inheritance of corporate rights, and makes it even more difficult to determine and grant the status of the object of inheritance. The practice of inheriting the rights of legal entities in different types of business entities is different because the right to participate in them differs (Gafarova, 2023). Each type of company has its own difficulties for inheritance. Therefore, this paper will focus on joint stock companies and limited liability companies in more detail.

In the case of joint stock companies, shares may be inherited as an object of civil rights. All rights granted by the share are transferred to the shareholder's heirs. This means that the heirs acquire all property and non-property rights to participate in the company, and thus become full shareholders and members of the joint-stock company. There is no difference between inheriting shares and other property. The Law of Ukraine No. 514-VI "On Joint Stock Companies" (2008) does not stipulate that the consent of other shareholders is required to join the company. The practice of inheritance of shares and securities is fairly transparent in terms of legislative regulation and notarial practice.

One of the most developed areas is the practice of inheriting shares in the authorized capital of additional liability companies and limited liability companies. It so happens that founders often choose a limited liability company as a form of business entity when establishing a new legal entity (Kuzmak, 2023). According to the current legislation, there are two possible ways to inherit the corporate rights of a company's shareholder (Civil Code of Ukraine, 2003). These include: acquire corporate rights at the time of inheritance; acquire corporate rights by joining a company in the manner prescribed by law.

If focusing on inheritance after the death of a member of an additional liability company or a limited liability company, this topic contains elements of both inheritance and corporate relations, as well as property relations. In this context, it is worth paying attention to the following aspects (Spasybo-Fatyeyeva, 2023):

- the object of inheritance;
- death of a company shareholder as a ground for termination of corporate legal relations;
- the legal process of acquiring corporate rights by heirs;
- corporate governance at the time of inheritance;
- unification of the acquisition of corporate rights by heirs of LLC/ALC members and shareholders.

The inheritance may not include all rights in relation to a legal entity. For example, according to § 38 and § 40 German Civil Code (1900), the right to membership in an association cannot be inherited, although the articles of association may provide otherwise. Therefore, the inheritance of the right to membership and the inheritance of the right to participate is possible only if it is provided for by law. It can be concluded that the inheritance of corporate rights covers, in addition to property rights, also non-property rights in relation to legal entities (Horislavska, 2022).

It should be noted that in the field of international inheritance, states ambiguously resolve issues related to the inheritance of corporate rights and obligations in respect of

legal entities. This is due to the fact that there are no special conflict-of-laws provisions in the international private law legislation of states that would regulate the inheritance of corporate rights in respect of different types of legal entities. In addition, the regulation of these issues often goes beyond inheritance law and is related to the commercial law of the state where the legal entity or the executive body of the legal entity is located. This raises the question of which relations should be governed by commercial law and which by inheritance law, since the application of conflict of laws to different areas of law may lead to different consequences.

In private international law, when corporate rights are inherited by heirs, the law applicable to inheritance in general will determine the issues related to who will be the heir. The commercial law of a particular state will resolve issues related to the possibility and form of transfer of corporate rights and other issues related to the establishment, operation, and termination of a particular type of business entity. Therefore, in this situation, it is very important to determine the cases when commercial law will be applied and when inheritance law will be applied and to distinguish between them correctly.

It is worth considering how to properly resolve the issue when the testator is a German citizen in a Spanish LLC and the heir is a German citizen residing in Germany (German Civil Code, 1900). In accordance with Article 21 of Regulation (EU) No. 650/2012 (2021) of the European Parliament and of the Council, German law will be the law of succession. Spanish commercial law will determine the amount of the inherited share in the charter capital and the possibility of its transfer to the heir. Article 32 of Act 2/1995 "Of Limited Liability Companies" (1995) states that a share in the share capital of a company may be transferred to an heir, unless the articles of association exclude such a possibility. If the charter does not provide for inheritance, then the heir is paid the market value of this share in the company. The "pre-emptive right to purchase" this share in the company can be exercised within three months from the date of notification of the death of the company's shareholder.

Regulation (EU) of the European Parliament and of the Council No. 650/2012 (2012) regulates the specifics of issues related to the withdrawal or entry of a shareholder into a company as a result of the death of the testator, as well as the legal consequences of the death of one of the shareholders. Pursuant to Article 1(2), Regulation (EU) of the European Parliament and of the Council No. 650/2012 (2012) does not apply to matters regulated by the laws on companies and other entities having or not having the status of corporations, such as the terms of the memorandum of association or articles of association of companies or other entities that determine what happens to shares after the death of the shareholders. This Regulation (EU) of the European Parliament and of the Council No. 650/2012 (2012) does not cover the legal regulation of legal entities, namely their establishment, management, and dissolution. It can be concluded that all these issues will be regulated by the laws of the country where the legal entity was established, as well as by the provisions of various international treaties. These include The Hague Conventions "On the Law Applicable to Trusts and on their Recognition" (1985), applicable to trusts, and Regulation (EC) No. 864/2007 of the European Parliament and of the Council "On the Law Applicable to Non-Contractual Obligations (Rome II)" (2007) and Regulation (EC) No. 593/2008 of the European Parliament and of

the Council “On the Law Applicable to Contractual Obligations (Rome I)” (2008).

In view of all the actual challenges, the term “inheritance of the rights of legal entities” should be enshrined in civil law. These rights include the following: the right to receive accrued profit cash; the right to receive funds accrued to the testator in the event of his/her withdrawal (disposal, expulsion) from the company, as well as in the event of liquidation of the company; the right to the property complex of the farm; law in relation to a private enterprise; the right to property and land shares owned by collective agricultural enterprises; the right to a share in the charter capital of an entrepreneurial company.

Discussion

In the previous section, the procedure for inheritance of corporate rights in Ukraine was reviewed and the legislation in the field of inheritance with the legislation of some EU countries was compared. It also suggested certain amendments to the Civil Code of Ukraine (2003). Y. Trufanova and K. Yatsenko (2022) studied the issues of inheritance contract regulation and the interaction of Ukrainian inheritance law and European inheritance law. An inheritance contract is a fairly common legal phenomenon in many European countries, and the process of its conclusion and execution is quite clearly regulated. At the same time, in Ukraine, inheritance agreements are not as widespread as, for example, inheritance by law or will. There is a need to analyse the provisions on the regulation of inheritance contracts in European and national legislation, and to identify the distinctive and common features of this institution. Nevertheless, the inheritance contract in Ukrainian civil law has certain distinctive features from the inheritance contract in other European countries, where under this contract the heir is appointed and considered together with inheritance by law and will as the basis for the transfer of property by inheritance (Vovk & Yurkevych, 2022).

It is worth agreeing with this opinion, as there is a need to harmonize civil and commercial legislation with EU norms. Thus, given that Ukraine is now on the path to a European model of society, the issue of implementing European norms in Ukrainian inheritance legislation is quite relevant for 2024. After the analysis, it will be possible to find gaps in Ukrainian legislation and adjust national standards to international and European standards and find ways to modernize and transform. This is necessary in order to effectively use these legal constructs and fill certain gaps in Ukrainian legislation in the legal regulation of inheritance contracts.

A.-F. Țicău-Suditu (2021) studied the human rights protection in the field of inheritance law. The history of ensuring fundamental human rights in the field of inheritance law is quite long. As of 2024, there is a divergent dynamism: traditionally, inheritance law belongs to private law, as it has a static dimension. However, it is worth pointing out that fundamental human rights are developing more dynamically and therefore require respect in all areas of law. This Article examines two main perspectives for development: the first is syncretic, at the national level, and the second is diachronic, evolutionary, at the supranational level, the way in which human rights case law has led to legislative changes. The freedom of movement of people within the community has changed patterns of life, both from the perspective of the European Union and the Member States. As a consequence,

the change of life also means a change in the legal approach of *mortis causa*, mainly through the consideration of inheritance law.

Compared to this study, the work of A.-F. Țicău-Suditu (2021) focuses more on the study of the impact of fundamental human rights on the fields of not only inheritance law, but also property and family law. He also analyses the legislative impact and limitations of human rights in terms of inheritance law.

I.J.F.A. van Vijfeijken (2017) explored in his Article the issue of double taxation, which arose due to the lack of tax treaties, gaps in the legislation relating to inheritance and the absence of an inheritance tax. In December 2011, the European Commission developed and adopted a certain package of documents that would help to resolve the problems related to cross-border inheritance, but it did not give the desired result. In certain situations, the European Court of Justice may not allow double taxation of inheritance, but it is limited in its scope. In 2014, the European Commission set up an expert group to identify inheritance law issues for people who have moved from one European country to another. The main task of this expert group was to provide advice and propose solutions to tax problems. In short, the group’s decision can be summarized as follows: “one inheritance – one tax” (Klimenko, 2022). This work can be used in case of issues related to the taxation of inheritance of foreign citizens or in cases where the inherited property of the heirs is located in a country other than their citizenship.

M. Załucki (2017a) conducted a study on the unification of European inheritance law. The need to write this work arose from the author’s belief that it would be desirable to create a common European inheritance law in any form within the European Union. Private law areas in Central and Eastern Europe are currently gaining in importance, and inheritance law is no exception. Due to the dynamics of socio-political changes, assets increase in value (Załucki, 2017b).

Having made the comparison, it is now an ideal time to examine current trends in legislation and consider whether some common denominators have emerged in some EEA countries that allow for harmonization of inheritance law across European countries. G. Lutska *et al.* (2022) analysed and studied the process of implementing inheritance law in some EU countries. The main purpose of this Article is to study the peculiarities of inheritance in certain European countries. The implementation of inheritance law in Austria, Germany, and Spain is the subject of this research. The study examines the legal regulation of the right to inheritance in Austria, Spain, and Germany. The author examines the forms of wills available in these countries and the specifics of their drafting. The cases when heirs may disclaim their inheritance are considered. The author analyses the rights of minors when making a will. This work can be used as a basis for changes in Ukrainian inheritance legislation.

O. Beriozovas *et al.* (2022) investigated the issue of legal regulation of Lithuanian inheritance law in the context of EU law. Due to the fact that people in the EU can move freely, inheritance relations involving several states are increasingly common. Statistics show that in 2018, more than 500 000 EU inheritance cases per year consisted of international inheritance cases, i.e. about 10 per cent of all EU inheritance cases. This is because, after the opening of borders between EU countries, many European citizens marry

citizens of other countries, buy property outside their home country, work in foreign countries and move there. In such situations, controversial issues may arise during the inheritance process, such as what property belongs to the testator and who are his or her heirs. The issues described in the above Article concerned the regulation of inheritance relations in the following three aspects: practical problems arising in the regulation of international heritage relations; problems arising in the course of enforcement of court decisions, court agreements and other documents issued in foreign countries in the course of resolving inheritance cases; problems related to ensuring the principles of unity and equality of heritage in matters relating to international heritage.

It should be noted that in international inheritance cases, the practice of inheritance relations is regulated differently in different EU member states. In these cases, European countries apply both their own legislation and the Inheritance Regulation. In this situation, heirs face conflicts arising from the interaction of different systems of law, with different interpretations of inheritance law and its application in different cases.

Conclusions

The purpose of this paper is to study the legislation on inheritance of corporate rights in Ukraine and the EU countries and to compare them. The study analyses scientific works on this topic, legal acts regulating the inheritance of rights of legal entities, and also makes a comparative analysis of the legal regulation of inheritance of corporate rights in Ukraine and the EU countries. Based on this analysis, the Article proposes certain amendments to civil law.

The issue of succession to corporate rights is quite complex, as there are certain legislative gaps. EU Regulation (EU) of the European Parliament and of the Council No. 650/2012 regulates certain issues of succession to legal

entities. However, if there are certain discrepancies in the regulation of relations, the law of the country in which the legal entity is established is applied.

The practice of inheritance of corporate rights in Ukraine has only recently begun to develop. The emergence of a new object of inheritance has given rise to many difficulties, contradictions, conflicts, misunderstandings, and disputes among scholars, practitioners, and legislators. Ukrainian law provides that when determining the successor to a legal entity, no one person can fully manage the company, which slows down the development of campaigns for years. This is also closely related to the contradiction in court practice. Some of these gaps can be resolved by amending the law, while others can be resolved by interpreting the relevant provisions. Nevertheless, it is worth noting that Ukrainian legislation is undergoing certain changes, which demonstrates the democratic vector of the state, leads to economic transformations and brings it closer to international standards. For example, due to the martial law, the principle of extraterritoriality is in force, which means that an inheritance case is opened at the request of the applicant by any notary of Ukraine, regardless of the place of inheritance opening.

After analysing the legislation in the area of corporate rights inheritance, it can be concluded that the European direction of development is unconditional. One of the most important areas of legislative development is its implementation and alignment with international standards set out in international treaties and regulations, and minimization of the possibility of legal conflicts in the course of litigation.

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Conflict of interest

None.

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Правове регулювання спадкування корпоративних прав за законодавством України та країн ЄС

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Анотація. Важливість вивчення цієї теми полягає в тому, що в умовах соціальних змін та глобалізації, які відбуваються на даному етапі розвитку суспільства, роль спадкування залишається значною. Спадкове право завжди було і буде найбільш актуальним у цивільному та господарському праві. Тому спадкування завжди буде об'єктом практичних та наукових досліджень. Метою цієї статті було дослідження та порівняння правового регулювання спадкування прав юридичних осіб за законодавством України та країн ЄС. Методологічною основою роботи були загальнонаукові методи пізнання, до яких належать методи наукової абстракції, індукції, дедукції, логічного узагальнення та екстраполяції. У статті проаналізовано спадкування прав юридичних осіб різних видів. На підставі цього аналізу зроблено висновок про актуальність вирішення проблемних аспектів спадкування прав юридичних осіб в Україні та відповідність національного законодавства у цій сфері законодавству країн ЄС. Проведено порівняння правового регулювання спадкування корпоративних прав в Україні та країнах ЄС. Розглядаються питання спадкування прав юридичних осіб у товариствах з обмеженою відповідальністю та акціонерних товариствах. Також висвітлено аспект можливих майбутніх змін у цивільному та господарському законодавстві. У дослідженні запропоновано зміни до Цивільного кодексу України у сфері спадкування прав юридичних осіб. Зокрема, пропонується доповнити Цивільний кодекс України новим визначенням поняття «спадкування прав юридичних осіб». У дослідженні також визначено, які права можуть успадковуватися юридичними особами. Дана робота може бути використана як інструмент для подальшого дослідження питань спадкування корпоративних прав в рамках розробки та вдосконалення законодавства з цієї тематики

Ключові слова: цивільні правовідносини; корпоративне право; корпоративні права; юридична особа; частка в статутному капіталі; гармонізація