


Basic information	
2026/0074(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Awaiting committee decision
28th regime corporate legal framework – EU Inc. Subject 3.45.01 Company law	



Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	JURI Legal Affairs		REPASI René (S&D)	23/04/2026
			Shadow rapporteur VOSS Axel (EPP) PIERA Pascale (Pfe) MANTOVANI Mario (ECR) CANFIN Pascal (Renew) PETER-HANSEN Kira Marie (Greens/EFA) SAEIDI Arash (The Left) SYPNIEWSKI Marcin (ESN)	
	Committee for opinion		Rapporteur for opinion	Appointed
	ECON Economic and Monetary Affairs		Chair on behalf of committee LALUCQ Aurore (S&D)	18/05/2026
	EMPL Employment and Social Affairs		DANIELSSON Johan (S&D)	13/05/2026
	Committee for budgetary assessment		Rapporteur for budgetary assessment	Appointed
	BUDG Budgets		The committee decided not to give an opinion.	
	Council of the European Union			

European Commission	Commission DG	Commissioner
	Justice and Consumers	MCGRATH Michael
European Economic and Social Committee		

Key events			
Date	Event	Reference	Summary
18/03/2026	Legislative proposal published	COM(2026)0321 	Summary
18/05/2026	Committee referral announced in Parliament, 1st reading		

Forecasts	
05/10/2026	Indicative plenary sitting date, 1st reading

Technical information	
Procedure reference	2026/0074(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	Rules of Procedure EP 58 Treaty on the Functioning of the European Union TFEU 114
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Awaiting committee decision
Committee dossier	JURI/10/05459

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE790.143	29/06/2026	
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2026)0321 	18/03/2026	Summary	
Document attached to the procedure	SEC(2026)0321 	18/03/2026		
Document attached to the procedure	SWD(2026)0321	18/03/2026		

Document attached to the procedure	SWD(2026)0322 	18/03/2026	
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National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	IT_CHAMBER	COM(2026)0321	11/06/2026	
Contribution	BG_PARLIAMENT	COM(2026)0321	19/06/2026	
Contribution	PT_PARLIAMENT	COM(2026)0321	19/06/2026	
Reasoned opinion	BG_PARLIAMENT	PE790.116	24/06/2026	
Contribution	NL_SENATE	COM(2026)0321	25/06/2026	
Contribution	RO_CHAMBER	COM(2026)0321	01/07/2026	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency				
Name	Role	Committee	Date	Interest representatives
REPASI René	Rapporteur	JURI	30/06/2026	Hans-Böckler-Stiftung "Institute for Codetermination and Corporate Governance (I.M.U.)
REPASI René	Rapporteur	JURI	25/06/2026	Arbeitsgemeinschaft Insolvenzrecht & Sanierung des Deutschen Anwaltvereins (AGIS)
MANTOVANI Mario	Shadow rapporteur	JURI	24/06/2026	Confederazione Italiana della Piccola e Media Industria Privata
REPASI René	Rapporteur	JURI	22/06/2026	EUROPEAN TRADE UNION CONFEDERATION
REPASI René	Rapporteur	JURI	19/06/2026	Deutscher Gewerkschaftsbund Hans-Böckler-Stiftung
REPASI René	Rapporteur	JURI	16/06/2026	Notarrechtliches Zentrum Familienunternehmen Bucerius Law School
SAEIDI Arash	Shadow rapporteur	JURI	12/06/2026	Association des Consultants, Courtiers et Intermédiaires
REPASI René	Rapporteur	JURI	11/06/2026	Deutscher Anwaltverein (German Bar Association)
REPASI René	Rapporteur	JURI	11/06/2026	Arbeitsgemeinschaft Anwaltsnotariat

REPASI René	Rapporteur	JURI	11/06/2026	Linity
VOSS Axel	Shadow rapporteur	JURI	10/06/2026	Colegio de Registradores de España Kamer van Koophandel Nederland
REPASI René	Rapporteur	JURI	10/06/2026	Bundesnotarkammer
REPASI René	Rapporteur	JURI	10/06/2026	Deutsche Industrie- und Handelskammer
PIERA Pascale	Shadow rapporteur	JURI	09/06/2026	B&K Agency S.r.l
REPASI René	Rapporteur	JURI	09/06/2026	EU Inc Petition H/Advisors
REPASI René	Rapporteur	JURI	09/06/2026	EUROCHAMBRES – Association of European Chambers of Commerce and Industry
MANTOVANI Mario	Shadow rapporteur	JURI	08/06/2026	Confartigianato Imprese
REPASI René	Rapporteur	JURI	05/06/2026	Jacques Delors Friends of Europe Foundation
REPASI René	Rapporteur	JURI	05/06/2026	European Committee of the Regions (CoR)
SAEIDI Arash	Shadow rapporteur	JURI	05/06/2026	EUROPEAN TRADE UNION CONFEDERATION
REPASI René	Rapporteur	JURI	05/06/2026	Bitkom e.V.
REPASI René	Rapporteur	JURI	04/06/2026	Stiftung Verantwortungseigentum e.V.
REPASI René	Rapporteur	JURI	03/06/2026	CONSEIL NATIONAL DES GREFFIERS DES TRIBUNAUX DE COMMERCE
REPASI René	Rapporteur	JURI	02/06/2026	Council of Bars and Law Societies of Europe
REPASI René	Rapporteur	JURI	02/06/2026	Deutsche Sozialversicherung Arbeitsgemeinschaft Europa
REPASI René	Rapporteur	JURI	02/06/2026	Deutscher Gewerkschaftsbund
SAEIDI Arash	Shadow rapporteur	JURI	29/05/2026	Eumedion
SAEIDI Arash	Shadow rapporteur	JURI	28/05/2026	European FinTech Association
SAEIDI Arash	Shadow rapporteur	JURI	27/05/2026	EUROPEAN TRADE UNION CONFEDERATION
SAEIDI Arash	Shadow rapporteur	JURI	26/05/2026	Confédération française démocratique du travail
REPASI René	Rapporteur	JURI	20/05/2026	EUROPEAN TRADE UNION CONFEDERATION
REPASI René	Rapporteur	JURI	19/05/2026	EUROPEAN TRADE UNION CONFEDERATION
VOSS Axel	Shadow rapporteur	JURI	13/05/2026	Deutscher Anwaltverein (German Bar Association)
REPASI René	Rapporteur	JURI	13/05/2026	Deutscher Anwaltverein (German Bar Association)
MANTOVANI Mario	Shadow rapporteur	JURI	13/05/2026	Associazione fra le società italiane per azioni
MANTOVANI Mario	Shadow rapporteur	JURI	13/05/2026	CONFCOMMERCIO - IMPRESE PER L'ITALIA
REPASI René	Rapporteur	JURI	12/05/2026	EUROPEAN TRADE UNION CONFEDERATION

REPASI René	Rapporteur	JURI	11/05/2026	Vereinte Dienstleistungsgewerkschaft
REPASI René	Rapporteur	JURI	11/05/2026	Fagbevægelsens Hovedorganisation
REPASI René	Rapporteur	JURI	11/05/2026	Deutscher Gewerkschaftsbund
REPASI René	Rapporteur	JURI	11/05/2026	Industriegewerkschaft Metall
REPASI René	Rapporteur	JURI	11/05/2026	Stiftung Verantwortungseigentum e.V.
CANFIN Pascal	Shadow rapporteur	JURI	06/05/2026	Confédération française démocratique du travail
REPASI René	Rapporteur	JURI	05/05/2026	European Central Bank
CANFIN Pascal	Shadow rapporteur	JURI	05/05/2026	EU Inc Petition
REPASI René	Rapporteur	JURI	04/05/2026	Association pour l'Unification du Droit des affaires en Europe European Commission
SAEIDI Arash	Shadow rapporteur	JURI	23/04/2026	Blockchain for Europe
CANFIN Pascal	Shadow rapporteur	JURI	23/04/2026	Danish Trade Union Confederation EU Office
REPASI René	Rapporteur	JURI	22/04/2026	Vertretung des Landes Nordrhein-Westfalen bei der Europäischen Union
CANFIN Pascal	Shadow rapporteur	JURI	22/04/2026	General Catalyst
REPASI René	Rapporteur	JURI	21/04/2026	EUROPEAN TRADE UNION CONFEDERATION European Economic and Social Committee
CANFIN Pascal	Shadow rapporteur	JURI	20/04/2026	CONSEIL NATIONAL DES GREFFIERS DES TRIBUNAUX DE COMMERCE
VOSS Axel	Shadow rapporteur	JURI	15/04/2026	Konrad-Adenauer-Stiftung
REPASI René	Rapporteur	JURI	15/04/2026	Bundesarbeitskammer Österreich
SAEIDI Arash	Shadow rapporteur	JURI	14/04/2026	EUROPEAN TRADE UNION CONFEDERATION
REPASI René	Rapporteur	JURI	14/04/2026	EFTA - European Free Trade Association
CANFIN Pascal	Shadow rapporteur	JURI	14/04/2026	Allied for Startups asbl France Digitale Invest Europe
CANFIN Pascal	Shadow rapporteur	JURI	14/04/2026	Fédération bancaire française
VOSS Axel	Shadow rapporteur	JURI	14/04/2026	Bundesnotarkammer
VOSS Axel	Shadow rapporteur	JURI	13/04/2026	Accountancy Europe
REPASI René	Rapporteur	JURI	13/04/2026	Vereinte Dienstleistungsgewerkschaft
REPASI René	Rapporteur	JURI	13/04/2026	Stichting Sustainable Finance Lab
CANFIN Pascal	Shadow rapporteur	JURI	13/04/2026	Equify
CANFIN Pascal	Shadow rapporteur	JURI	07/04/2026	Mirakl

CANFIN Pascal	Shadow rapporteur	JURI	01/04/2026	FRANCE FINTECH
CANFIN Pascal	Shadow rapporteur	JURI	30/03/2026	Mouvement Impact France Too Good To Go
CANFIN Pascal	Shadow rapporteur	JURI	26/03/2026	Invest Europe
CANFIN Pascal	Shadow rapporteur	JURI	25/03/2026	Mistral AI
VOSS Axel	Shadow rapporteur	JURI	25/03/2026	Bitkom e.V.
CANFIN Pascal	Shadow rapporteur	JURI	23/03/2026	EUROPEAN TRADE UNION CONFEDERATION
VOSS Axel	Shadow rapporteur	JURI	04/03/2026	Bundesvereinigung der Deutschen Arbeitgeberverbände e.V.
VOSS Axel	Shadow rapporteur	JURI	26/02/2026	Deutsche Bank AG
VOSS Axel	Shadow rapporteur	JURI	03/02/2026	Blockchain for Europe
VOSS Axel	Shadow rapporteur	JURI	10/12/2025	Stiftung Familienunternehmen und Politik

Other Members

Transparency		
Name	Date	Interest representatives
MANDL Lukas	03/07/2026	Österreichische Notariatskammer
MANDL Lukas	24/06/2026	Österreichische Notariatskammer
HOMS GINEL Alicia	23/06/2026	UNIÓN GENERAL DE TRABAJADORES DE ESPAÑA
ABADÍA JOVER Maravillas	16/06/2026	BUSINESSEUROPE Confederación Española de Organizaciones Empresariales
ABADÍA JOVER Maravillas	12/06/2026	Consejo General del Notariado
MANDL Lukas	11/06/2026	Council of Bars and Law Societies of Europe
MANDL Lukas	08/06/2026	Österreichischer Rechtsanwaltskammertag
DE MASI Fabio	08/06/2026	EUROPEAN TRADE UNION CONFEDERATION European Trade Union Institute
MANDL Lukas	04/06/2026	European FinTech Association
MANDL Lukas	03/06/2026	Vertretung des Landes Baden-Württemberg bei der Europäischen Union
MANDL Lukas	03/06/2026	FINEXUS
MANDL Lukas	28/05/2026	Wirtschaftskammer Österreich
ABADÍA JOVER Maravillas	06/05/2026	Colegio de Registradores de España
MANDL Lukas	04/05/2026	Österreichische Notariatskammer
MANDL Lukas	27/04/2026	CCBE
MANDL Lukas	24/04/2026	Österreichischer Rechtsanwaltskammertag
ABADÍA JOVER Maravillas	09/04/2026	Colegio de Registradores de España
MANDL Lukas	30/03/2026	Wirtschaftskammer Österreich

WALSMANN Marion	25/03/2026	Bayerischen Verbands der Selbstständigen und Gewerbetreibenden (BDS)
ABADÍA JOVER Maravillas	05/02/2026	Registradores
WALSMANN Marion	03/02/2026	Bundesnotarkammer

28th regime corporate legal framework – EU Inc.

2026/0074(COD) - 18/03/2026 - Legislative proposal

PURPOSE: to offer better conditions for business creation and better prospects for investment, growth and expansion of businesses in the Union, in particular for start-ups and scale-ups.

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: businesses, and in particular startups and scale-ups, need a predictable legal framework that fosters growth and enables them to meet new economic challenges in an increasingly digital world. To this end, corporate rules form the basis of the legal framework necessary to create a business-friendly environment and attract investment.

However, one of the main problems that businesses continue to face in the EU is the fragmentation of rules, including company rules, from one Member State to another, and the resulting obstacles across the single market. It is therefore necessary to simplify the regulatory framework and reduce fragmentation by harmonising legislation, including by introducing **a harmonised set of rules relating to businesses**, and in particular a **new harmonised national legal form** covering the different phases of a company's life cycle, including liquidation and insolvency.

Following on from the Letta report on the future of the single market and the Draghi report, the Commission communication entitled "A Competitiveness Compass for the EU" announced the establishment of a 28th regime as part of a comprehensive package of measures to strengthen the competitiveness of the European economy. In parallel, the European Parliament [resolution](#) of 20 January 2026 advocates for a 28th regime that should focus primarily on company rules and introduce a new type of company into national legislation, accompanied by simplified company formation and registration procedures.

CONTENT: the Commission is presenting **the proposal for EU Inc.**, a new, single set of rules for companies, which forms the cornerstone and starting point of the EU's 28th regime. EU Inc. is **an optional, digital-by-default framework** for businesses. It will make it easier for entrepreneurs to start, operate, and grow across the EU, while also encouraging the return of those who had relocated elsewhere.

Definition of the harmonised company EU Inc.

EU Inc. companies are limited liability companies that can be formed by one or more natural or legal persons, from scratch or through domestic or cross-border conversions, mergers or divisions. Those companies acquire a legal personality by virtue of registration in the business register of the Member State where they have their registered office and they are recognised by every Member State.

The Regulation provides a **principle of digital only procedures** for EU Inc. companies, whereby they are entitled to carry out all procedures within the scope of the Regulation fully online. The EU Inc. is subject to the employee participation rules applicable in the Member State in which it has its registered office.

EU central interface, formation and filing

The procedure for formation of an EU Inc. company may either be done through an online EU central interface, based on BRIS, allowing for a "fast-track" formation procedure within **48 hours and with a maximum cost of EUR 100**, or through a fully online formation with the national business register. In both cases, an application form has to be submitted. Standardised articles of association are mandatory for the "fast-track" formation procedure.

EU Inc. companies will obtain their tax identification and VAT numbers without having to resubmit paperwork.

Cross-border accessibility and use of information about an EU Inc. company.

The proposed regulation harmonises the essential information and documents relating to an EU Inc. company that must be made publicly available by the commercial register in which the EU Inc. company is registered. It also sets deadlines for this filing by EU Inc. companies. The **'once only'** principle prevents companies from having to provide the same information multiple times. EU Inc. companies will be able to use an EU Company Certificate as well as a digital EU power of attorney. EU Inc. companies will be free to open branches in other Member States than the Member State where the EU Inc. is registered.

Liquidation and insolvency procedures

EU Inc. companies will have access to fully digital liquidation procedures. Innovative startups will have access to simplified insolvency procedures to facilitate the winding down of operations.

Better conditions to attract investment

The proposal will remove in-person formalities, provide digital procedures for financing operations, and simplify the **transfer of shares**. There will be no more mandatory involvement of intermediaries for share transfers, and liquidation procedures. The proposal will also allow Member States to give EU Inc. companies access to the stock exchange.

Financing

The proposal establishes a flexible financing framework for the EU Inc. Shares of an EU Inc. company have no nominal value unless the articles of association provide otherwise. An EU Inc. company is also not required to have a minimum amount of capital, and conventional capital maintenance rules only apply to the extent the company chooses to build up capital. All distributions are subject to a balance sheet test and a solvency test.

However, all distributions are subject to a balance sheet test and a solvency test which ensure that the company remains viable.

European Stock Option Plan

EU Inc. companies will be able to set up EU-wide employee stock option plans. The stock option will only be taxed on the income generated once it is sold.

Shares

EU Inc. companies will have the flexibility to create different classes of shares with varying economic or voting rights.

The proposal has no impact on social and employment legislation.

Lastly, it establishes a list of prohibited requirements to ensure that Member States treat EU Inc. companies, in law and in practice, in the same way as other legal forms.