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Answer given by Mr McGrath
on behalf of the European Commission
(26.2.2026)

As announced in the 2026 Commission Work Programme, the legal basis for the corporate law proposal is expected to be Articles 50 and 114 of the Treaty on the Functioning of the EU. The type of legal instrument, and therefore its legal basis, will be decided in view of the specific content of the proposal and in line with EU competences. The Commission would nevertheless like to point out that corporate legal forms have been adopted as Regulations in the past (see e.g. Council Regulation (EC) No 2157/2001¹), and that while additional company forms are optional for founders the rules governing them are binding on Member States even if set out in a Directive.

¹ Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE), <https://eur-lex.europa.eu/eli/reg/2001/2157/oj/eng>.