

RECENT CHANGES IN POLISH LAW OF SUCCESSION

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Abstract: Law of succession is an area of law that undergoes relatively infrequent changes. Nevertheless, contrary to appearances, significant amendments are also being introduced within it. A great example is the Polish Civil Code of 23 April 1964 and its fourth book, titled “Inheritances”. Over the past thirty years, over ten major and minor amendments have been made. These amendments concerned various aspects of the law of succession, including statutory succession, the form, content, and executors of wills, as well as compulsory share, unworthiness to inherit, and methods of accepting an inheritance. The purpose of this article is to present these changes, and thus the needs, scope and aims of the changes introduced in Polish law of succession since 1990. These amendments should provide an overview of Polish law of succession and its trends over the past thirty years. Finally, the latest draft amendment to the forms of special wills and the scope of changes it provides for will be mentioned.

Key words: law of succession, statutory succession, unworthiness to inherit, vindicatory bequest, form of will, declaration of acceptance of the inheritance, liability for the inheritance debts

ПОСЛЕДНИТЕ ПРОМЕНИ В ПОЛСКОТО НАСЛЕДСТВЕНО ПРАВО

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Резюме: Наследственото право е област на правото, в която промените се извършват сравнително рядко. Противно на първоначалното впечатление, в нея понякога също могат да се въведат значителни изменения. Отличен пример за това е Полският граждански кодекс от 23 април 1964 г. и четвъртата му книга, озаглавена „Наследства“. През последните тридесет години са направени над десет по-големи и по-малки изменения. Тези изменения засягат различни аспекти на наследственото право, включително наследяването по закон, формата, съдържанието и изпълнителите на завещанията, както и запазената част, недостойнството за наследяване и начините за приемане на наследство. Целта на настоящата статия е да представи необходимостта, обхвата и целите на промените, въведени в полското наследствено право от 1990 г. насам. Тези изменения следва да дадат обща представа за полското наследствено право и тенденциите в него през последните тридесет години. Накрая ще бъде споменат най-новият проект за изменение на формите на специалните завещания, както и обхватът на промените, които той предвижда.

Ключови думи: наследствено право, наследяване по закон, недостойност за наследяване, завет с вещно действие, форма на завещанието, приемане на наследството, отговорност за наследствените дългове

Law of succession is an area of law that undergoes relatively infrequent changes. Nevertheless, contrary to appearances, significant amendments are also being introduced within it. A great example is the Polish Civil Code of 23 April 1964¹ and its fourth book, titled “Inheritances”. For the first quarter-century of its existence (from January 1, 1965, to December 31, 1989), that is, during the period of the Polish

¹ Act of April 23, 1964 – Civil Code, consolidated text: Journal of Laws 2025, item 1071, as amended; hereinafter referred to as the “Civil Code” or “CC”.

People's Republic, it was not subject to numerous amendments². Likewise, the transition to the Third Polish Republic did not immediately result in changes to fourth book of the Civil Code³. The first, smaller amendments to inheritance law appeared in the second half of the 1990s, while more comprehensive ones did not appear until 2009.

The purpose of this article is to present these changes, and thus the needs, scope and aims of the changes introduced in Polish law of succession since 1990. The larger, more comprehensive amendments will be presented primarily, generally in chronological order. Smaller amendments will also be mentioned. These amendments should provide an overview of Polish law of succession and its trends over the past thirty years. In each case, the dates of entry into force of these amendments will be indicated, as inheritance law applies the principle that the provisions in force at the time of opening the inheritance apply. Finally, the latest draft amendment to the forms of special wills and the scope of changes it provides for will be mentioned.

1. Changes to statutory inheritance

The first significant amendment to the provisions on intestate succession was the addition, effective December 16, 1999⁴, of Art. 935¹ CC, which excluded the decedent's spouse from intestate succession if they had been legally separated. As a result, such a spouse cannot inherit intestate, just as if a divorce had been granted. At the same time, the exclusion from intestate succession of a spouse provided for in Art. 940 CC, if the decedent had properly filed for divorce due to the spouse's fault, was extended to include a justified request for separation due to the spouse's fault. This, for the purposes of intestate succession, equalized the situation of a separated spouse with that of a divorced (former) spouse.

The next amendment consisted in making the municipality of the decedent's last place of residence the statutory heir if he had no spouse

² The exception is the last Title X of Book Four of the Civil Code containing special provisions on the inheritance of agricultural farms, which were amended in 1971 and 1982.

³ With the exception of the extensive amendment to the aforementioned Title X in 1990; Journal of Laws 1990 no. 55, item 321, Art. 1.

⁴ Journal of Laws 1999 no. 52, item 532, Art. 2.

or relatives (Art. 935 CC). This change came into effect on September 25, 2003⁵. Previously, the State Treasury was the sole heir of last resort, but after this amendment, the State Treasury inherits by statute only if the decedent's last place of residence in Poland cannot be determined or if it was abroad.

A comprehensive and extensive amendment to the regulations on statutory inheritance was introduced on June 28, 2009⁶. This change was due, among other things, to the fact that, until then, only the closest family members, i.e., the spouse, descendants, parents, siblings of the decedent, and descendants of siblings, could inherit, which significantly limited the scope of statutory inheritance by the family. This was not met with social approval, and the lack of reciprocity in inheritance between grandparents and grandchildren was even raised⁷, despite the usually very close and active family relationships between them, with grandparents often involved in raising their grandchildren. It was suggested that the scope of statutory inheritance should also include descendants of these grandparents, i.e., more distant relatives of the decedent, as well as stepchildren⁸.

It introduced corrections and clarifications regarding the rules of inheritance for the second (spouse and parents of the decedent) and third (spouse, parent, siblings and their descendants) circles of statutory heirs (current Art. 932-933 CC). At the same time, a new, previously unaccounted for fourth circle of statutory heirs was introduced, namely grandparents (Art. 934 § 1 CC⁹) and their descendants (Art. 934 § 2

⁵ Journal of Laws 2003 no. 49, item 408, Art. 1.

⁶ Journal of Laws 2009 no. 79, item 662, Art. 1.

⁷ **Borysiak, W.** Art. 934. Dziedziczenie dziadków spadkodawcy. – In: K. Osajda, ed., *Kodeks cywilny. Komentarz*, 30th edn., Warszawa, C.H. Beck, 2022, 240 – 247.

⁸ **Pazdan, M.** O potrzebie i kierunkach zmian dziedziczenia ustawowego w polskim prawie cywilnym. – *Rejent*, 2005, No 9, p. 44.

⁹ Art. 934 § 1. In the absence of descendants, spouse, parents, siblings or descendants of the decedent's siblings, the entire estate falls to the decedent's grandparents; they inherit in equal shares.

CC¹⁰)¹¹, as well as a fifth circle of the decedent's stepchildren (Art. 934¹ CC). From then on, only in the absence of a spouse, relatives, and stepchildren does the municipality of the last place of residence or the State Treasury (Art. 935 CC) acquire title to the inheritance.

The above amendment, while considered positive, as it addressed social expectations, including those expressed by scholars, had the unforeseen consequence of extending some inheritance proceedings, specifically those involving distant relatives of the decedent. According to the bill's author, the Minister of Justice, the need to locate and participate in the inheritance proceedings significantly prolonged some inheritance cases, as they could not be completed without reaching all the individuals designated to inherit. It was also argued that, in changing social realities, there are not necessarily any ties between them, other than formal ones. Therefore, the current regulation does not reflect the decedent's hypothetical will. As a result, individuals who may not even be aware of this will inherit¹². For these reasons, as of 15 November 2023¹³ changes were introduced to Art. 934 CC, as a result of which the circle of persons

¹⁰ Art. 934 § 2. If one of the decedent's grandparents did not survive the opening of the inheritance, the share of the estate that would have fallen to him falls to his descendants. This share is divided according to the rules that govern the division of the inheritance among the decedent's descendants.

¹¹ The introduction of this fourth circle of heirs makes Polish statutory inheritance somewhat similar to the German parentel system; see Longchamps de Brier, F. Stałość a zmienność szczegółowych regulacji prawa spadkowego Niepodległej. – Forum Prawnicze. 2018, No 2, p. 10.

¹² **Paluch, A.** Dziadkowie i ich zstępni jako spadkobiercy ustawowi – uwagi *de lege lata* i *de lege ferenda* w świetle projektu nowelizacji kodeksu cywilnego. – Acta Iuris Stetinensis, 2024, No 1, 94 – 104 and the literature cited therein. Some scholars criticized this justification for the need to limit the number of heirs in the fourth circle, as unsupported by relevant statistics and, at the same time, violating the right to inheritance in the context of Art. 18 of the Constitution of the Republic of Poland, which ensures family protection. See **Justyński, T., E. Kabza**, O potrzebie zmian w prawie spadkowym w kontekście projektu ustawy z dnia 15 grudnia 2021 r. – Przegląd Legislacyjny, 2022, No 1, 18 – 19; Lewandowska, P. Krąg spadkobierców ustawowych – rys historyczny oraz planowane zmiany. – In: K. Pujer, ed., Humanistyka i nauki społeczne. Doświadczenia. Konteksty. Wyzwania. Tom 17. Wokół (nie)korzystnych zjawisk i przemian sfery prywatnej, finansów oraz przedsiębiorczości, Wrocław, Exante Wydawnictwo Naukowe, 2023, 70 – 73.

¹³ Journal of Laws 2023, item 1615, Art. 1.

appointed under the statute in the event of the death of one of the grandparents was narrowed to their children (§ 2 in the new wording) and grandchildren (§ 2¹ added), instead of, as before, to all descendants of the grandparents, without limiting the degree of their relationship.

2. Introduction of the vindicatory bequest

On October 23, 2011, a previously unrecognized vindication bequest was introduced into Polish inheritance law (Art. 981¹-981⁶ CC)¹⁴. Thus, in addition to the obligation-based bequest that has been in force since the Civil Code came into force (Art. 968-981 CC), the testator may make bequests with real effects¹⁵. The subject of this bequest may, in accordance with Art. 981 § 2 CC, be: 1) a thing specified as to its identity, 2) an alienable property-related right, 3) an enterprise or an agricultural farm, 4) establishing usufruct or servitude for the benefit of a recipient of the bequest; and from January 1, 2020, also 5) all rights and obligations pertaining to a partner of a partnership.

At the same time, the vindication bequest was appropriately incorporated into the existing regulations concerning the executor of a will, compulsory share, and liability for inherited debts by introducing new provisions. Specifically, Art. 988 § 3 was added, providing that the executor of the will should release the object of a vindicatory bequest to the person whose benefit the bequest was made for, as well as Art. 990¹ CC, providing for the possibility of appointing the executor of the will to manage the object of a vindicatory bequest until the person whose benefit the bequest was made for becomes the holder of that object. In turn, the added Art. 999¹ CC generally provides that if the entitled person may not receive from an heir the compulsory share he is entitled to, he may demand a pecuniary sum needed to supplement the compulsory share from the person whose benefit a specific bequest added to the estate was made for. Art. 1034¹-1034³ CC defined the scope and principles of the liability of the vindicatory legatee for inheritance debts before and after the division of the estate, limiting it

¹⁴ Journal of Laws 2011 no. 85, item 458, Art. 1.

¹⁵ **Witczak, H.** Status prawny zapisobiercy windykatyjnego (zagadnienia wybrane). – Teka Komisji Prawniczej PAN Oddział w Lublinie, 2012, No 5, 173 – 178.

to the value of the object of the vindicatory bequest pursuant to its state and prices set as at the opening of the inheritance¹⁶.

3. Changes to the declaration of acceptance of the inheritance

A very important change related to the manner of accepting an inheritance was introduced on August 17, 2015¹⁷. Before that date, if a person named to an estate failed to submit a declaration of acceptance or rejection of the inheritance within six months of learning of the title of their appointment, they became an outright heir, with unlimited liability for the estate's debts¹⁸. This resulted in those named to an inheritance becoming such heirs upon the expiry of the aforementioned six-month period, despite their unawareness of this effect of their silence. Furthermore, after the amendment, which came into effect on June 28, 2009, and introduced a fourth circle of statutory heirs in the persons of the decedent's grandparents and their descendants, such undesirable situations potentially occurred more frequently, as it was sufficient for a distant relative to be aware of the decedent's death and be entitled to their inheritance by law to trigger the six-month deadline for submitting a declaration, after which the relative became an heir with full liability for the estate's debts. In this way, many distant relatives, unaware of the consequences of their inaction, inherited debt-ridden estates against their will¹⁹.

To accommodate such individuals, the legislator has amended Art. 1015 § 2 CC so that failure to submit a declaration within this deadline results in acceptance of the inheritance with the benefit of

¹⁶ **Witczak, H.** Op. cit., 185-189.

¹⁷ Journal of Laws 2015, item 539, Art. 1.

¹⁸ Art. 1015 § 1. A declaration on the acceptance or rejection of the inheritance may be made within six months following the day when an heir became aware of the title of his inheritance entitlement.

§ 2. [before 18.10.2015] The absence of the heir's declaration within the above deadline is tantamount to simple acceptance of the inheritance [without limitation of liability for debts]. However, if the heir is a person lacking full legal capacity, a person for whom there are grounds for complete legal incapacitation, or a legal entity, the failure of the heir to submit a declaration within the deadline is tantamount to acceptance of the inheritance with the benefit of inventory.

¹⁹ **Czerwińska, H.** Wykaz inwentarza – pojęcie i praktyczne znaczenie w świetle nowelizacji prawa spadkowego. – Gdańskie Studia Prawnicze, 2018, No 39, 245 – 246.

inventory²⁰. This solution protects unwitting heirs, because even if they fail to submit a declaration and the estate is found to be indebted, they are liable for the estate's debts only up to the value of the estate's assets.

Originally, to determine this value, the heir with the benefit of inventory was required to commission a bailiff to prepare an inventory, which entailed fees charged by the bailiff. The amendment in question introduced an alternative: the heir could prepare an inventory, which would be submitted to a court or notary (Art. 1031¹ CC). This inventory should be submitted using a template specified by the Minister of Justice (Art. 1031² CC). After its submission, the heir with the benefit of inventory repays the estate's debts in accordance with the inventory (Art. 1031³ CC)²¹.

Additionally, as of November 15, 2023²², it was clarified in the added Art. 1015 § 1¹ and 1² CC that in order to meet the aforementioned six-month deadline, it will be sufficient to submit an application to the court to receive this declaration before its expiry, and if the court's consent is required to submit a declaration on acceptance or waiver of inheritance on behalf of a child or a person under guardianship, the aforementioned deadline will be suspended for the duration of the proceedings in this matter, which will consequently unify the previously divergent court decisions on this matter.

4. Expanding the catalogue of causes of unworthiness to inherit

The above-mentioned amendment, which entered into force on November 15, 2023, also expanded the catalogue of reasons for unworthiness to inherit provided for in Art. 928 § 1 CC. Originally, it included three reasons for an heir's unworthiness if: 1) he has intentionally committed a serious crime against the decedent; 2) he has deceived or threatened the decedent into making or revoking a will, or he has prevented the decedent from performing one of these acts in the same manner; 3) he has intentionally concealed or destroyed the

²⁰ § 2. [since 18.10.2015] The absence of the heir's declaration within the time limit set forth in § 1 is tantamount to acceptance of the inheritance with the benefit of inventory.

²¹ Czerwińska, H. Op. cit., 246 – 254.

²² Journal of Laws 2023, item 1615, Art. 1.

decedent's will, forged or altered his will, or knowingly benefited from a will forged or altered by another person.

A fourth point has been added, specifying the condition that is met if the heir has persistently evaded performing the maintenance obligation towards the decedent, as determined by a court decision, a settlement concluded before a court or other authority, or another agreement. Although it was previously possible to deem a person unworthy of inheritance under Art. 928 § 1 point 1 CC who had committed the crime of non-payment of alimony (Art. 209 of the Penal Code²³), deemed by a civil court as “grave,” this possibility does not in every case allow for deeming a person who was obligated to pay maintenance, was aware of and able to fulfil that obligation, and yet failed to fulfil it, unworthy of inheritance. As a result, the introduction of point 4 will supplement the condition specified in point 1, as a result of which it will not be necessary to exhaust the features of a crime, let alone convict the heir, in order to be deemed unworthy of inheritance in the case where the failure to pay maintenance was persistent (long-term, repeated, characterized by bad will, and therefore dependent on the heir - which will be subject to the assessment of the civil court), and at the same time the heir was aware of the obligation resting on him²⁴.

At the same time, a fifth point was added, introducing a condition that applies if the heir has persistently evaded the obligation to care towards the decedent, in particular arising from parental authority, guardianship, acting as a foster parent, the marital obligation of mutual assistance, or the obligation of mutual respect and support between a

²³ Act of June 6, 1997 – Penal Code, consolidated text: Journal of Laws 2025, item 383, as amended; hereinafter referred to as the “Penal Code” or “PC”.

²⁴ Scholars have raised doubts about the insufficient precision of the term “persistent” and also about the overlap of this condition with the crime of failure to pay alimony, which was already covered by point 1. See **Łączkowska-Porawska, M.** Nowe przesłanki uznania spadkobiercy za niegodnego. – *Prawo i Wiąż*, 2023, No 3, 277 – 279; **Mądel, M.** Niegodność dziedziczenia z powodu niealimentacji – *de lege lata*. – *Radca Prawny. Zeszyty Naukowe*, 2024, No 3, 16 – 19. Moreover, it was argued that the introduced condition interferes with the freedom of will-making, because if he wanted to, he could exclude such a person by making a negative will or by disinheriting them (**Mądel, M.** Op. cit, 23 – 24). There are no court decisions yet that would verify the practical significance of these new conditions for unworthiness to inherit based on specific cases and perhaps confirm or dispel these doubts.

parent and a child. In this case, too, we are dealing with particularly reprehensible behaviour by the heir who persistently (long-term, repeated, and characterized by ill will – dependent on the heir) evaded the fulfilment of their obligation towards the decedent and was subsequently supposed to inherit from them. Such intensification of the heir's ill will towards the decedent justifies depriving them of the opportunity to inherit and is, in principle, consistent with the *ratio legis* of the institution of unworthiness to inherit²⁵.

5. Other changes

The expansion of Art. 1025 CC was highly desirable, allowing a notary to prepare a deed of inheritance certification instead of the previously mandatory court acknowledgement of inheritance acquisition²⁶. This amendment came into effect on October 2, 2008, and allows time-consuming court proceedings to be avoided in cases where all heirs are known and agree to sign the deed before a notary.

Similarly, from August 17, 2015²⁷, a person appointed as the executor of a will refuses to accept this duty, pursuant to Art. 987 he may submit a declaration to this effect before a notary (not only before a court as it was only possible before this amendment). Earlier, on October 23, 2011²⁸, an added provision (Art. 986¹ CC) came into force specifying that the decedent may appoint the executor of the will to the management of the estate, of its organized part or of a specific item.

On the other hand, amendments to Art. 1018 § 3 CC (the possibility of making a declaration on acceptance or waiver of an

²⁵ Nevertheless, this new reason for unworthiness has also been met with negative reception by scholars. Questionable issues include the fact that, in the case of guardians or foster families, the proper implementation of care by those providing it is subject to the supervision of the guardianship court, which, by definition, should prevent evasion of the duty of care. Moreover, these individuals usually do not inherit by law or testament, as they cannot be established in a will by the persons under guardianship who lack legal capacity. Furthermore, it is debated whether the lack of care should constitute a ground for disinheritance by the testator himself, rather than unworthiness based on a legal provision. See **Łączkowska-Porawska, M.** Op. cit, 280 – 283.

²⁶ Journal of Laws 2007 no. 181, item 1287, Art. 2.

²⁷ Journal of Laws 2015, item 539, Art. 3.

²⁸ Journal of Laws 2011 no. 85, item 458, Art. 1.

inheritance before a notary)²⁹, Art. 951 § 2 CC (list of authorities before which an official will may be drawn up)³⁰, Art. 1070¹ CC (disposal of an inheritance including an agricultural farm)³¹ and Art. 1037 § 2, 1038 § 3 and 1038¹ CC (division of an inheritance including an enterprise)³² were of an adaptive nature. Their purpose was to take into account changes in the regulations to which the amended provisions referred.

The amendment, effective from 22 May 2023³³, introduced in connection with the introduction of the family foundation into Polish law, was intended to take into account property transfers made by a testator to a family foundation, or obtained from such a foundation, when calculating the compulsory share. The introduction of new provisions to the Civil Code provided, among other things, that for the purposes of calculating the compulsory share, funds allocated by the testator to the founding fund of a foundation established during the testator's lifetime (Art. 993 § 2 CC) and property remaining in connection with the dissolution of a family foundation (Art. 993 § 3 CC) are added to the estate, and also specified how to calculate their value (Art. 995 § 3 CC). At the same time, it was clarified that the costs incurred by the family foundation in fulfilling the maintenance duty incumbent upon the decedent are added to the entitled person's statutory share, provided that such costs exceed the average standard accepted in the relevant community (Art. 997 § 2 CC). Furthermore, the principles and order of liability for the compulsory share by the foundation or from the funds remaining after its liquidation were defined (Art. 1000 § 4-7 and Art. 1001 § 2CC), as well as a five-year limitation period for claims under these titles (Art. 1007 § 3-4 CC)³⁴.

The aforementioned amendment also introduced the possibility for a person obliged to satisfy the claim on account of compulsory share

²⁹ Journal of Laws 1996 no. 114, item 542, Art. 1.

³⁰ Journal of Laws 1996 no. 114, item 542, Art. 1; Journal of Laws 1999 no. 106, item 668, Art. 24; Journal of Laws 2002 no. 113, item 984, Art. 35.

³¹ Journal of Laws 2003 no. 64, item 592, Art. 10; Journal of Laws 2016, item 585, Art. 3.

³² Journal of Laws 2018, item 1629, Art. 62.

³³ Journal of Laws 2023, item 326, Art. 129.

³⁴ For a broad discussion of these changes and a critical discussion of the nature of this responsibility, see **Cieśla, M.** *Zmiany w instytucji zachowku wprowadzone ustawą z 26.01.2023 r. o fundacji rodzinnej. Część 2. – Prawo w Działaniu*, 2024, No 60, 126-129, 150 – 154.

to request a deferral of the payment deadline, instalment payments, and, in exceptional cases, a reduction of its amount, taking into account the personal and financial situation of both the person entitled to the compulsory share and the person obliged to satisfy the claim on account of the compulsory share (Art. 997¹ CC)³⁵. The last novelty introduced with the introduction of family foundations was the possibility that a waiver of inheritance could be limited to renouncing only the right to the compulsory share, in whole or in part, and not, as previously, to the inheritance (Art. 1048 § 2 CC).

6. Recent draft amendment of special forms of wills

A draft amendment to the Civil Code (UD-30)³⁶ submitted by the Minister of Justice regarding the forms of making a will has been underway since 2024. It introduces changes to the manners of making special wills and shortens their validity period to three months (instead of six) from the cessation of the circumstances justifying their making (Art. 955 CC), as well as further limits the group of people who may witness the making of wills, excluding, among others, cohabiting persons with the beneficiary of the will, representatives of legal entities or organizational units that are beneficiaries of the will, and relatives or relatives by affinity up to the fourth degree of consanguinity (Art. 957 § 1 CC).

Comprehensive changes are to be introduced to the oral form of a will (Art. 952 CC), as it poses numerous evidentiary challenges in court practice and is highly susceptible to forgery. Firstly, the possibility of executing a will in this form will be narrowed by combining the two alternative circumstances currently justifying its execution into one: an emergency justifying a fear of imminent death, coupled with the impossibility or excessive difficulty of maintaining the ordinary form of a will (§ 1). Secondly, to reduce the risk of witnesses' poor memory and thus more accurately determine the testator's declaration of intent, the content of the will should be written down immediately, no later than one month after its execution, rather than within a year as is currently the case (§ 2), or alternatively, confirmed

³⁵ Critically on this subject see **Cieřla, M.** Op. cit., 129 – 150.

³⁶ <https://legislacja.rcl.gov.pl/projekt/12385851/katalog/13062407#13062407>. Previously as UD-448 of 2022.

within three months (instead of six as currently) by consistent witness testimony in court (§ 3)³⁷. Thirdly, taking into account the risk of the lack of a sufficient number (three) of witnesses required to prepare it in special circumstances, as well as technological progress, it is envisaged that an oral audiovisual will³⁸ may be prepared without the participation of witnesses³⁹, recorded by means of a device recording image and sound on a durable medium enabling their reproduction, as a special form of will (§ 1)⁴⁰.

Furthermore, this bill proposes the removal of wills prepared during a voyage on a seagoing vessel or aircraft (Art. 953 CC), as they are risky (e.g. destruction of the document during a disaster)⁴¹ and unused in practice. It also proposes a comprehensive amendment to the regulations governing military wills. The amendments will include, among other things, extending the circumstances justifying their preparation to all activities of the armed forces (e.g. participation in peacekeeping operations by international armed forces), expanding the circle of persons authorized

³⁷ **Pogorzelec, K.** Testament ustny w świetle projektu ustawy o zmianie ustawy Kodeks cywilny w wersji z dnia 7 października 2022 roku. – *Ius et Administratio*, 2023, No 2, 143, 148 – 154.

³⁸ This would be the first such regulation in Europe, after the project was rejected in Switzerland (<https://www.news.admin.ch/news/message/attachments/78507.pdf> [last visited 28.12.2025]) and one of the first in the world, after the introduction of an audiovisual will as an ordinary form in the new Chinese Civil Code on January 1, 2021 (https://www.trans-lex.org/601705/_/civil-code-of-the-peoples-republic-of-china-/#head_1260 – Art. 1137 [last visited 28.12.2025]).

³⁹ **Pawłowska, I.** U progu zmian. Projekt wprowadzenia testamentu audiowizualnego do polskiego porządku prawnego. – *Studia Prawnoustrojowe*, 2024, No 68, 413 – 415. If they were present, their potential testimony could constitute additional evidence in case of doubt, and the recording itself may allow for verification of the circumstances and course of the will making and be helpful in interpreting the testator's words; see Świrgoń-Skok, R. Wpływ nowych technologii na zagadnienie form testamentu w polskim prawie spadkowym. – *Zeszyty Prawnicze*, 2019, N 19.1, 144 – 145.

⁴⁰ **Confer Borysiak, W.** Przyszłość testamentów szczególnych w prawie polskim na tle porównawczym, Warszawa, Instytut Wymiaru Sprawiedliwości, 2021, 75 – 76, 106 – 113.

⁴¹ However, it's important to remember that a travel will can be made regardless of the risk of catastrophe, for example, if the testator learns about previously unknown circumstances concerning their loved ones while traveling. For example, during a sea voyage, they communicated online and learned of behaviour that would justify disinheriting one of them.

to prepare wills (including civilians located in an area under the exclusive control of military authorities, or on a Navy vessel or an aircraft belonging to the Polish Armed Forces), and expanding the circle of entities before whom a military will may be prepared⁴².

7. Conclusions

The above summary of changes in Polish inheritance law clearly confirms that it is no longer a “dead” area of law, as it was in the early years of the Polish Civil Code. Today, the situation is quite the opposite – over the past thirty years, over ten major and minor amendments to the provisions of Book Four of the Civil Code have been implemented. These amendments addressed various aspects of inheritance law, including statutory succession, the form, content and executor of wills, as well as compulsory share, unworthiness to inherit and manners of accepting an inheritance. Some of these amendments aimed to clarify existing regulations so as to avoid further discrepancies in court decisions or to amend existing regulations (circles of statutory heirs, grounds for unworthiness, the scope of the executors of the will duties, declaration of acceptance or waiver of an inheritance). Others aimed to introduce new institutions into Polish inheritance law (vindicatory bequest) or were issued in connection with the introduction of new institutions into Polish law (family foundation). These amendments affected all ten titles of Book Four of the Civil Code⁴³. Moreover, further very important and desirable changes are currently being processed regarding the specific forms of wills.

⁴² On this subject, see **Trzewik, J., T. Serafin**. *In dubio pro milite? Regulacja prawne testamentw wojskowych na tle proponowanych zmian legislacyjnych*. – *Prawo i Więzy*, 2024, No 1, 11 – 21; **Borysiak, W.** *Testament wojskowy de lege lata i de lege ferenda w prawie polskim na tle porównawczym*. – *Prawo w Działaniu*, 2025, No 62, 214 – 217.

⁴³ It is worth adding that Art. 1059, 1060, 1062, 1064 and 1087 CC contained in Title X (Special provisions on the inheritance of agricultural holdings) became null and void as of February 14, 2001 as inconsistent with the Constitution of the Republic of Poland, pursuant to judgment P 4/99 of the Constitutional Tribunal of January 31, 2001 – *Journal of Laws* 2001 no. 11, item 91.