

# Japanese Desk Newsletter (10-1/1)

KPMG Poland  
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## Deadline for the mandatory update of PKD codes are approaching



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We would like to kindly remind you that on **31 December 2026 the deadline for the mandatory update of the Polish Classification of Activities (PKD) codes**, in accordance with the Regulation of 18 December 2024 on the Polish Classification of Activities, expires.

**PKD codes should be updated not only in the National Court Register (KRS), but also in the company's articles of association/statute.**

We recommend that, when updating the PKD codes in the company's articles of association, a comprehensive review of the articles of association be carried out in order to adapt them (if necessary) to the current factual and legal situation of the company, in particular regarding:

- ownership structure (shareholders/partners, number and value of shares/interests),
- amount of share capital or insertion/update of provisions regarding increasing the share capital without amending the articles of association,
- rules of representation of the company,
- any changes in the company's corporate bodies or in the decision-making process (e.g. updating the list of matters requiring shareholders' consent, amending quorum requirements, etc.),
- issues relating to the personal rights of shareholders or matters of succession.

### Examples of our scope of support (Please feel free to get in contact with us)

- updating the articles of association/statute with respect to PKD codes (minimum scope),
- updating the articles of association/statute with respect to other provisions that no longer reflect the factual situation (e.g. shareholders' data, shareholding structure),
- comprehensive review – carried out jointly with the Client and taking into account its operational and corporate specifics – of the articles of association/statute, with a view to their optimisation, and preparation of a draft updated version of the articles of association/statute (recommended option),
- support in the process of registering changes with the KRS.

### Japanese practice in Poland

KPMG Poland Japanese Desk Webpage:  
[Japanese Practice in Poland - KPMG Poland](#)



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