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Abstract:

The European Cooperative Society (*Societas Cooperativa Europaea*) may be formed by a merger between cooperatives formed under the law of a Member State with registered offices and head offices within the UE, provided that at least two of them are governed by the law of different Member States. The merger procedure is divided on two stages. Within these stages several actions can be distinguished which are combined on one legal action. In the article author discusses few of those actions, legal nature of a cross – boarder merger in order to form a SCE and the issue of adjusting proper legal regulations for the cross – boarder merger procedure. In the end Author discusses also the issue of legality of the cross – boarder merger.