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Structural changes of groups of the national economy in the REGON register in Opolskie voivodship in 2021

Opole 2022

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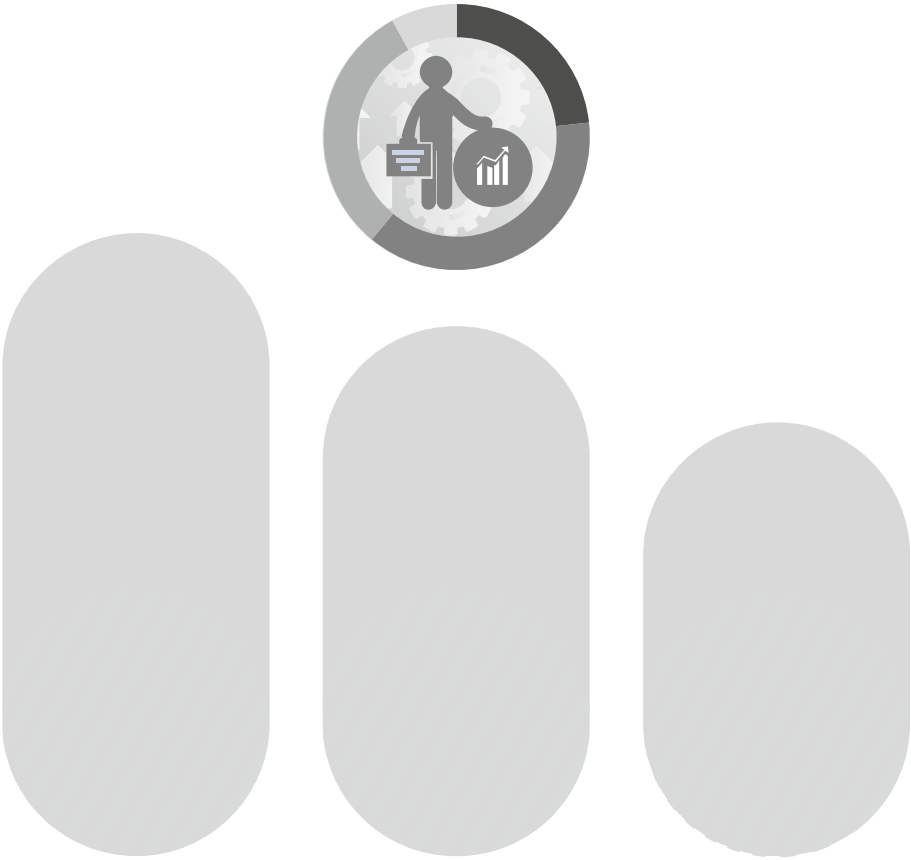

Structural changes of groups of the national economy entities in the REGON register in Opolskie voivodship in 2021

Staticstical Office in Opole

Opole 2022

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Preface

The Statistical Office in Opole presents you with the next edition of the publication „Structural changes of groups of the national economy entities in the REGON register in Opolskie voivodship" prepared on the basis of source data of the National Official Business Register. The aim of the study is to present the changes taking place in 2021 in the number and structure of entities entered in the register, compared to the previous year and 2010.

The main part of the publication consists of tables and charts showing selected groups of entities, i.e.: commercial companies, civil law partnerships, cooperatives, foundations, state owned enterprises, associations and social organisations as well as natural persons conducting economic activity (excluding persons tending private farms in agriculture). The data on the number of entities are presented, inter alia, according to the expected number of employed persons, sections and divisions of the Polish Classification of Activities.

The publication also contains information about newly registered and deregistered entities as well as about entities that have suspended their activities.

The study is available on the Office's website http://opole.stat.gov.pl where statistical tables prepared in MS Excel format are also included and form an integral part of the publication.

We hope that this publication will become a valuable source of information for everyone interested in the presented topic. At the same time we shall appreciate any comments and suggestions that will be helpful in the development of subsequent editions.

Director
of the Statistical Office
in Opole

Janina Kuźmicka

Opole, March 2022

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Symbols

Symbol	Description
(–)	magnitude zero
„Of which”	indicates that not all elements of the sum are given
(.)	data not available, classified data (statistical confidentiality) or providing data impossible or purposeless
(Δ)	categories of applied classification are presented in abbreviated form

Major abbreviations

Abbreviation	Meaning
No.	number
p p	percentage point
i.a.	among others
e.g.	for example
i.e.	that is
cont.	continued

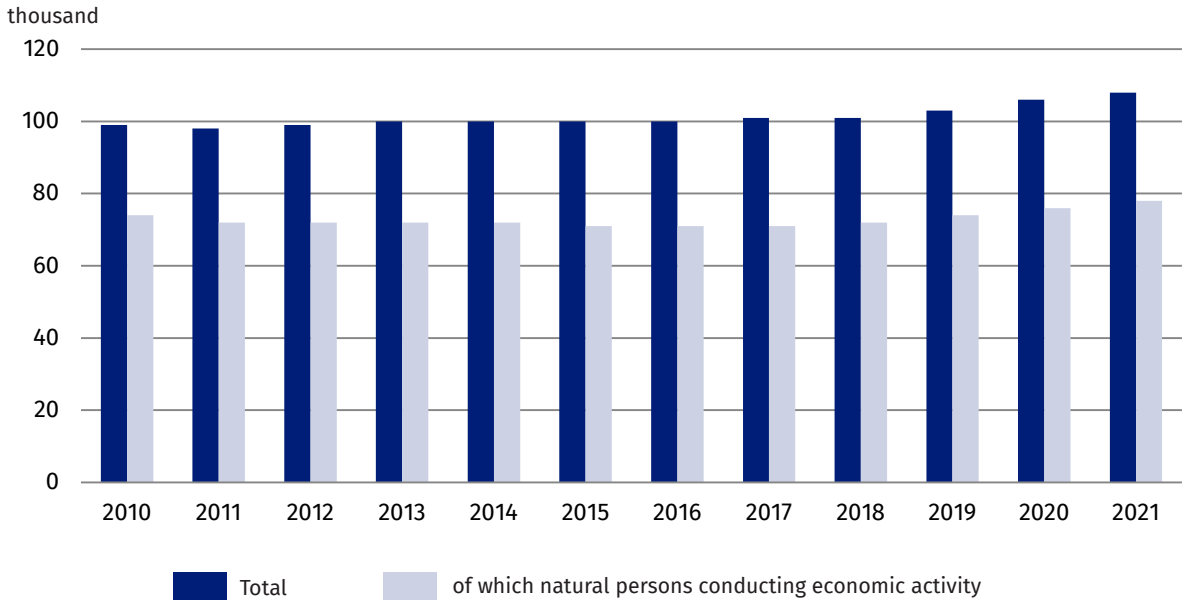
Executive summary

- Number of entities of the national economy entered in the REGON register in Opolskie Voivodship in 2021 increased by 2.4% compared to 2020 and by 9.2% in relation to 2010.
- Entities registered in the voivodship accounted for 2.2% of the total number of entities in the country (2.5% – in 2010).
- Entities of the private sector had a dominant share, i.e. 95.2% in the entity structure (95.8% – in 2010).
- Most entities focused their activities in the following sections: trade; repair of motor vehicles (21.2% of the total number), construction (15.2%) and manufacturing (8.7%).
- In comparison with 2020, the number of entities increased, among others, in information and communication (by 9.6%), electricity, gas, steam and air conditioning (by 8.8%) as well as in human health and social work activities (by 5.1%). A decrease was observed, among others, in water supply; sewerage, waste management and remediation activities (of 1.9%), financial and insurance activities (of 1.1%) as well as in agriculture, forestry and fishing (of 0.4%).
- Group of entities was dominated by natural persons conducting economic activity, whose share amounted to 71.8%. The number of natural persons increased by 2.4% compared to 2020, and by 5.4% in comparison with 2010.
- Commercial companies accounted for 7.2% of the total number of entities, and the increase in their number compared to 2020 and 2010 was of 6.0% and of 45.4%, respectively. Limited liability companies dominated, number of which increased on an annual basis by 7.9% and by 42.2% in comparison with 2010.
- Commercial companies with foreign capital represented 11.9% of all commercial companies. Compared to 2020, an increase of 2.5 % in their number was recorded and a decrease of 33.4% in relation to 2010.
- Number of civil law partnerships was similar to the one in the previous year as well as increased by 4.6% compared to 2010, and their share in the total entities was of 6.2%.
- Predominant group of entities, i.e. 96.4% were units with the expected number of the employed below 10 persons (95.6% – in 2010). These entities most often concentrated their activities in the following sections: trade; repair of motor vehicles (21.5%), construction (15.4%) and real estate activities (8.8%).
- In all powiats an increase in the number of entities was observed compared to 2020, the largest one in powiats: Opolski (of 3.7%), Prudnicki (of 3.0%) as well as Kluczborski and the city of Opole (of 2.8% each).
- There were 111 entities per 1000 inhabitants of the voivodship (108 – in the previous year, 97 – in 2010). The highest rates were recorded in the city of Opole (178) as well as in powiats: Brzeski (121) and Namysłowski (114), while the lowest ones in powiats: Strzelecki (78), Krapkowicki (84) and Prudnicki (90).
- More new entities (by 11.8%) were registered in the Regon register in relation to 2020, but by 21.5% fewer compared to 2010. There were deleted entities: more by 20.1% and fewer by 21.2%, respectively. The activity was suspended by 7.9% more entities than in the previous year and by 161.0% compared to 2010.

Analysis

In Opolskie Voivodship, as of 31 December 2021, in the National Official Business Register REGON there were entered 108.2 thousand legal persons, organisational units without legal personality and natural persons conducting economic activity (excluding natural persons tending private farms in agriculture). The number of entities entered into the register increased by 2.4% compared to 2020 and by 9.2% in relation to 2010 (in the country by 3.7% and by 23.7%, respectively). Entities of the national economy registered in Opolskie Voivodship in 2021 accounted for 2.2% of total number of entities in the country (2.5% – in 2010). An increase in the number of registered entities was recorded in all voivodships, the greatest in Mazowieckie of 4.5%.

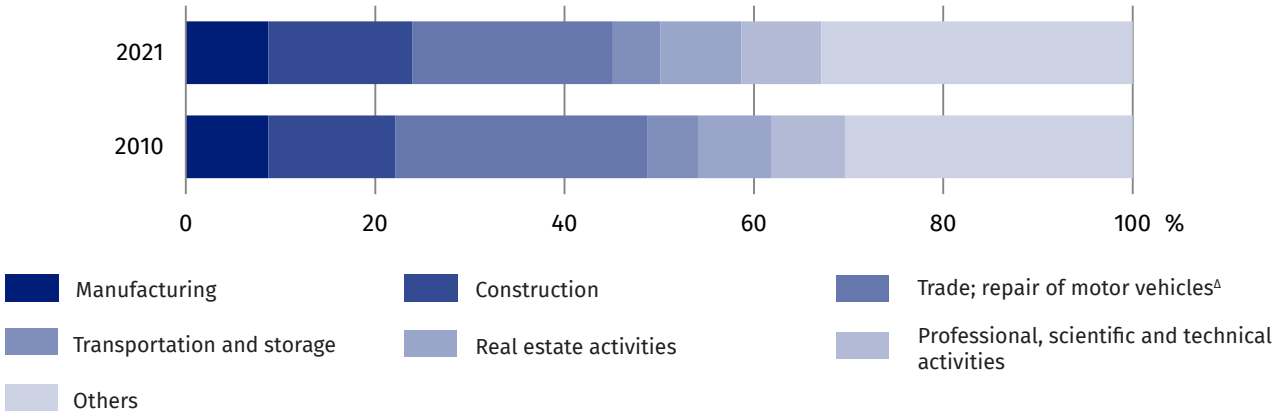
Chart 1. Entities of the national economy in the REGON register as of 31 December



Most frequently entities declared conducting activity in four sections, which comprised more than a half of registered entities i.e.: trade; repair of motor vehicles – 21.2% (by 0.4 percentage point less than in 2020), construction – 15.2% (by 0.3 percentage point more), manufacturing – 8.7% (by 0.1 percentage point less) and real estate activities – 8.6% (no change in the share over a year). In comparison with 2020, the highest increase in the number of entities was recorded in information and communication (of 9.6%), electricity, gas, steam and air conditioning supply (of 8.8%) and in human health and social work activities (of 5.1%). A decrease occurred in water supply; sewerage, waste management and remediation activities (of 1.9%), financial and insurance activities (of 1.1%) and agriculture, forestry and fishing (of 0.4%).

The collective of entities was dominated by natural persons conducting economic activity. They accounted for 71.8% of total entities, and their number increased by 2.4% on a yearly basis and by 5.4% in comparison with 2010. The most natural persons conducted activity in sections: trade; repair of motor vehicles – 23.8% (decrease of 0.6 percentage point on a yearly basis), construction – 18.9% (increase of 0.4 percentage point), and professional, scientific and technical activities – 9.9% (increase of 0.1 percentage point).

Chart 2. Structure of entities of the national economy by selected sections as of 31 December



Registered commercial companies accounted for 7.2% of the total entities. Compared to 2020 and 2010, their number increased by 6.0% and by 45.4%, respectively. Most commercial companies concentrated their activities in trade; repair of motor vehicles – 21.2% (decrease in share of 0.4 percentage point in relation to 2020), manufacturing – 15.5% (decrease of 0.4 percentage point) and construction – 13.1% (increase of 0.5 percentage point). In the group of commercial companies, 83,0% were capital companies and the remaining 17.0% - partnerships. The number of capital companies increased by 7.8% on a yearly basis and by 41.3% compared to 2010. In terms of legal form, limited liability companies dominated in commercial companies (81.6%) and there were more of them by 7.9% than in 2020 and by 42.2% in relation to 2010.

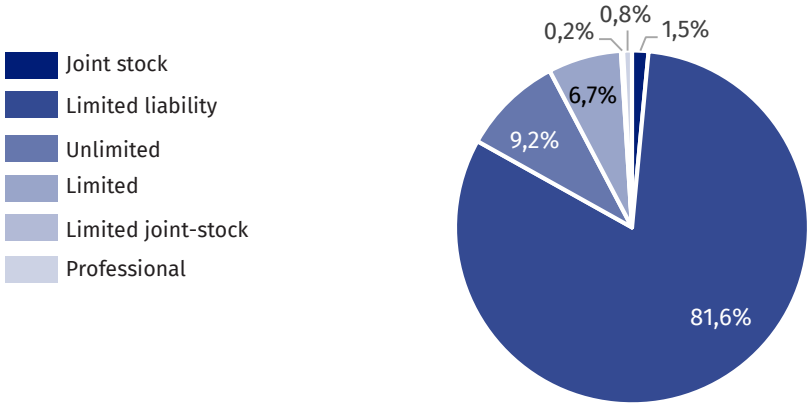
When analysing the type of capital involved in commercial companies, it can be stated that 80.7% companies owned domestic private capital. The number of these companies increased by 4.2% on a yearly basis and by 41.0% in comparison with 2010. Commercial companies with foreign capital constituted 11.9% of all commercial companies. In relation to 2020, an increase of 2.5% was recorded and a drop of 33.4% compared to 2010. Most commercial companies with foreign capital conducted activity in manufacturing – 27.1% (decrease of 0.8 percentage point on a yearly basis), then in trade; repair of motor vehicles – 17.4% (decrease of 0.3 percentage point) and administrative and support service activities – 12.7% (increase of 0.6 percentage point).

In 2021, civil law partnerships accounted for 6.2% of total entities, and their number was similar to the previous year, however increased by 4.6% compared to 2010. The activity of civil law partnerships concentrated mostly in: trade; repair of motor vehicles – 39.5% (decrease of 0.4 percentage point on a yearly basis), manufacturing – 12.2% (decrease of 0.1 percentage point) and construction – 11.1% (increase of 0.1 percentage point).

In the REGON register, there were by 6.5% more foundations recorded than in 2020 and by 270.0% in relation to 2010. The number of associations and social organisations also increased in the discussed years (by 1.8% and by 32.5%, respectively). On the other hand, there were fewer cooperatives – on a yearly basis there was a decrease of 3.8% and of 26.1% in relation to 2010.

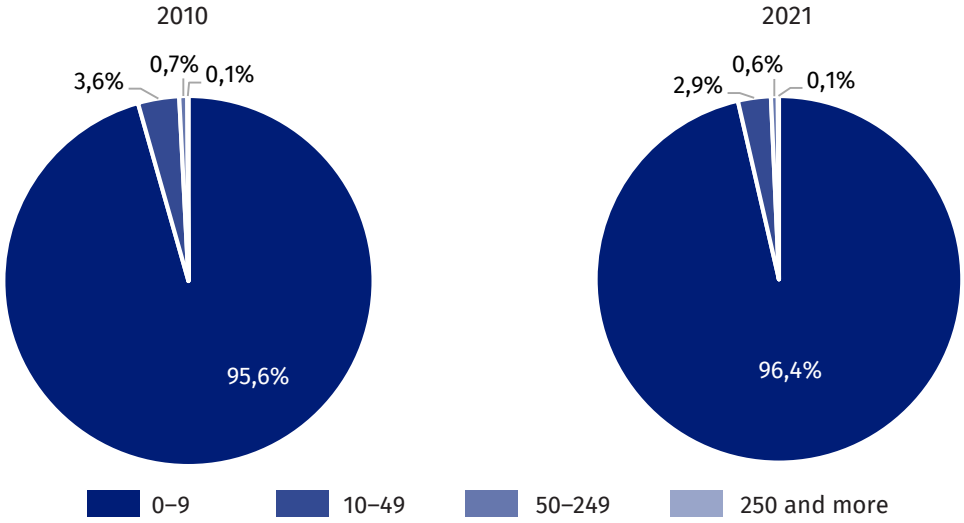
In the structure of entities, similarly to previous years, an overwhelming majority, i.e. 95.2% of the total number of entities was concentrated in the private sector (in 2010 – 95.8%). Most companies conducted activity in trade; repair of motor vehicles – 22.1% (a decrease in the share of 0.5 percentage point in comparison with 2020), construction – 15.8% (an increase of 0.3 percentage point) and in manufacturing – 9.0% (a decrease of 0.2 percentage point). Among entities operating in this sector, 75.4% were natural persons conducting economic activity. In the public sector, the largest number of entities operated in the field of real estate activities – 47.3% (an increase in the share of 0.2 percentage point in compared to 2020), education – 29.9% (a decrease of 0.3 percentage point) and public administration and defence; compulsory social security – 8.0% (without changing the share).

Chart 3. Structure of commercial companies by legal form in 2021 as of 31 December



According to the expected number of the employed, entities with fewer than 10 employed persons predominated (96.4% of the total entities). The share of entities with the expected number of 10-49 employed persons amounted to 2.9%, and entities with more than 49 employed persons constituted 0.7% of all entities entered into the REGON register. On a yearly basis, there was an increase in the number of entities of 2.5% in the group of 0-9 employed persons and over 49 employed persons of 1.4%.

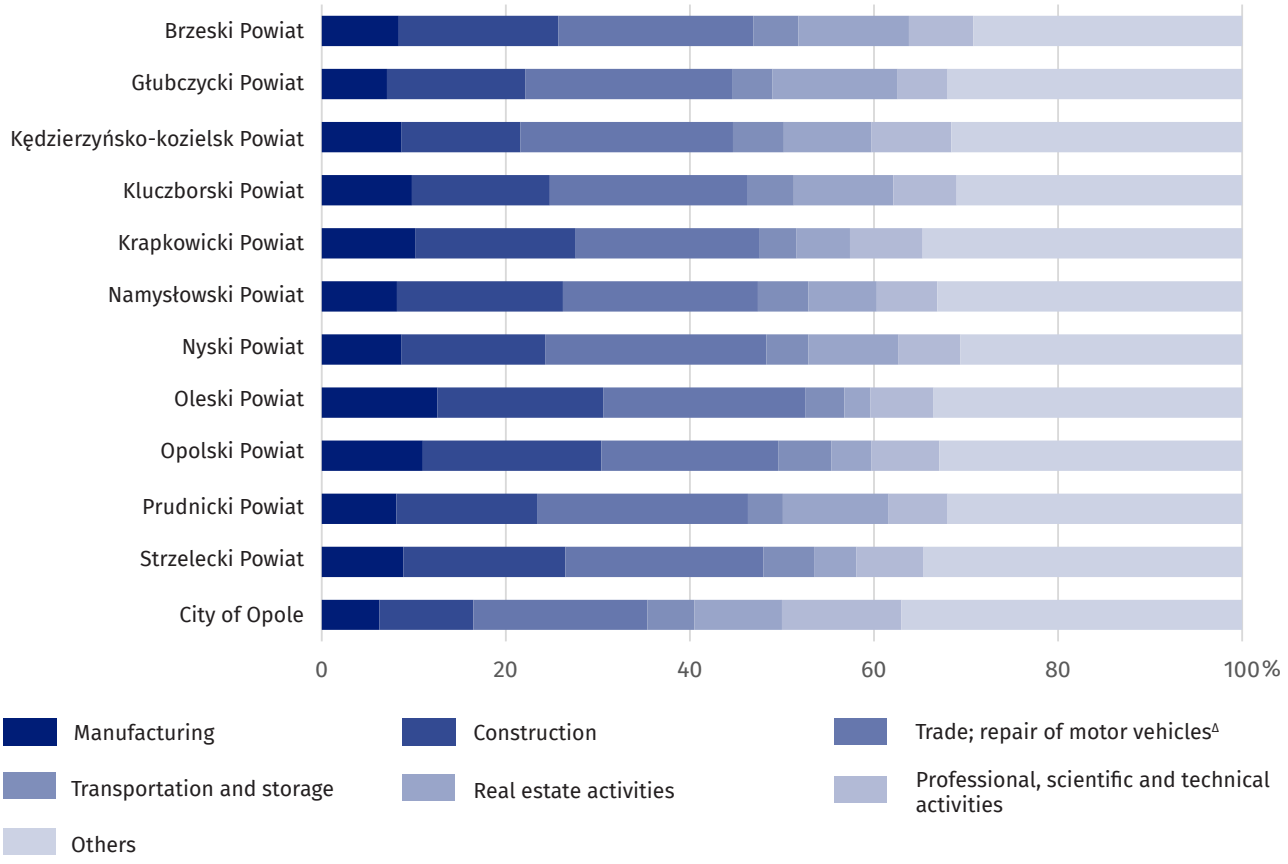
Chart 4. Structure of entities of the national economy according to the expected number of employed as of 31 December



In 2021, the structure of entities in particular size classes taking into account the number of employed persons was similar to the previous years. Entities with the number of the employed below 10 persons most often conducted activity in: trade; repair of motor vehicles (21.5%), construction (15.4%) and real estate activities (8.8%). Units with 10-49 employed persons were recorded i.a. in: education (21.0%), manufacturing (17.6%) and trade; repair of motor vehicles (14.2%). Entities with the number of over 49 employed persons concentrated their activities mostly in sections: manufacturing (25.2%), education (18.5%) as well as public administration and defence; compulsory social security (11.7%).

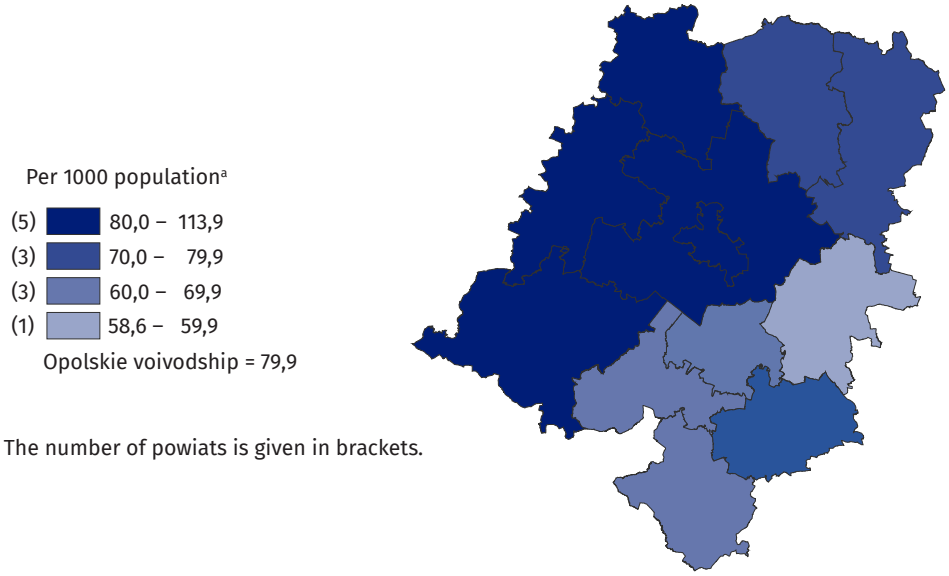
Most entities were registered in the city of Opole (21.0% of the total number) and then in the following powiats: Nyski (13.6%), Opolski (11.6%) and Brzeski (9.9%). The lowest number of entities conducted activity in powiats: Głubczycki (4.0%), Namysłowski and Prudnicki (4.5% each) as well as Krapkowicki (4.9%). In all powiats, an increase in the number of entities was recorded in comparison with 2020, of which the largest in Opolski (of 3.7%), Prudnicki (of 3.0%) as well as Kluczborski and the city of Opole (of 2.8% each).

Chart 5. Structure of entities of the national economy by sections in 2021 as of 31 December



The number of entities per 1000 population describes the level of entrepreneurship in a given area. At the end of 2021 in Opolskie Voivodship, per 1000 population, there were 111 entities (the year before – 108, and in 2010 – 97). In the cross section by powiats, the most favourable values of the rate were recorded for the city of Opole (178) and powiats: Brzeski (121) and Namysłowski (114), while the lowest for powiats: Strzelecki (78), Krapkowicki (84) and Prudnicki (90). In case of natural persons conducting economic activity, the highest indicator was recorded in the city of Opole (114) and the lowest in Strzelecki Powiat (59).

Map 1. Natural persons conducting economic activity in 2021 as of 31 December



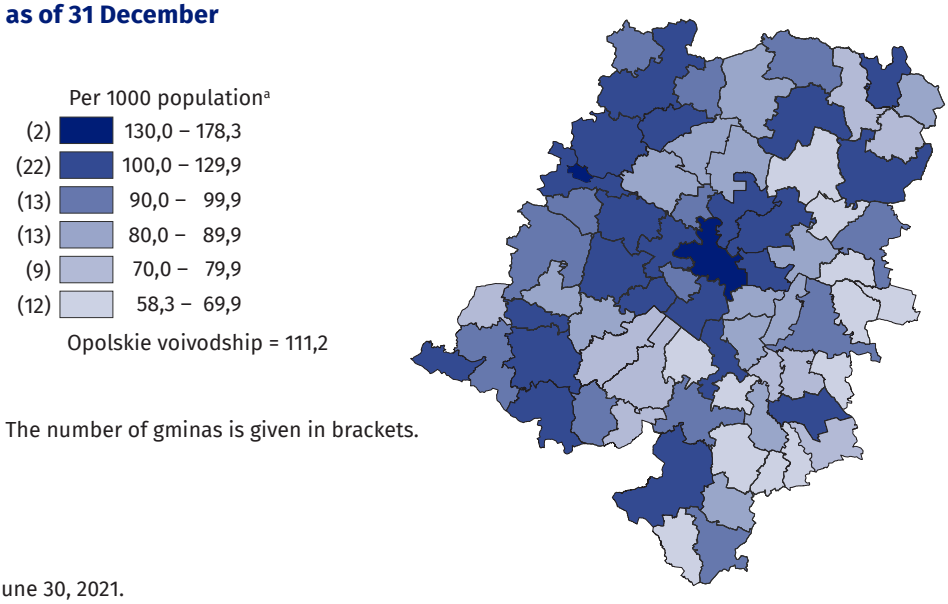
a As of June 30, 2021.

In 2021, similarly to the previous year, there were 8 commercial companies per 1000 population of the voivodship (in 2010 – 5). The most favourable value of the indicator was recorded for the city of Opole (24), and the lowest for powiats: Głubczycki and Prudnicki (4 – each). The spread of the studied indicator for limited liability companies ranged from 3 in Prudnicki Powiat to 20 in the city of Opole, while in the voivodship, per 1000 inhabitants, 7 companies were recorded on average.

By analysing entrepreneurship rate in gminas, it can be deducted that in 2021, the most registered entities per 1000 inhabitants were in the city of Opole (178), the city of Brzeg (144) and gminas: Niemodlin and Nysa (128 each), on the other hand the lowest value of the indicator was recorded for gminas: Jemielnica (58), Polska Cerekiew (62) and Branice (64). The indicator equal to or higher than the voivodship's average was recorded in 15 gminas.

In 2021, in Opolskie Voivodship, by 11.8% more new entities were entered into the REGON register than in the previous year, and by 21.5% fewer than in 2010. Among newly registered units, natural persons conducting economic activity were predominant and accounted for 83.6%. The share of companies in analysed entities amounted to 11.3%, of which capital companies – 9.8%. Newly registered entities, as their main activity most often indicated construction (22.7% of the total number of newly registered entities), trade; repair of motor vehicles (16.6%) as well as professional, scientific and technical activities (9.1%). These sections comprised more than a half of newly registered entities. The largest increase in comparison with 2020 was recorded in sections: public administration and defence; compulsory social security (of 200,0%), water supply; sewerage, waste management and remediation activities (of 55.6%) and real estate activities (of 47.8%). Decrease occurred in mining and quarrying (of 66.7%) and trade; repair of motor vehicles (of 3,0%).

Map 2. Entities of the national economy in 2021 as of 31 December

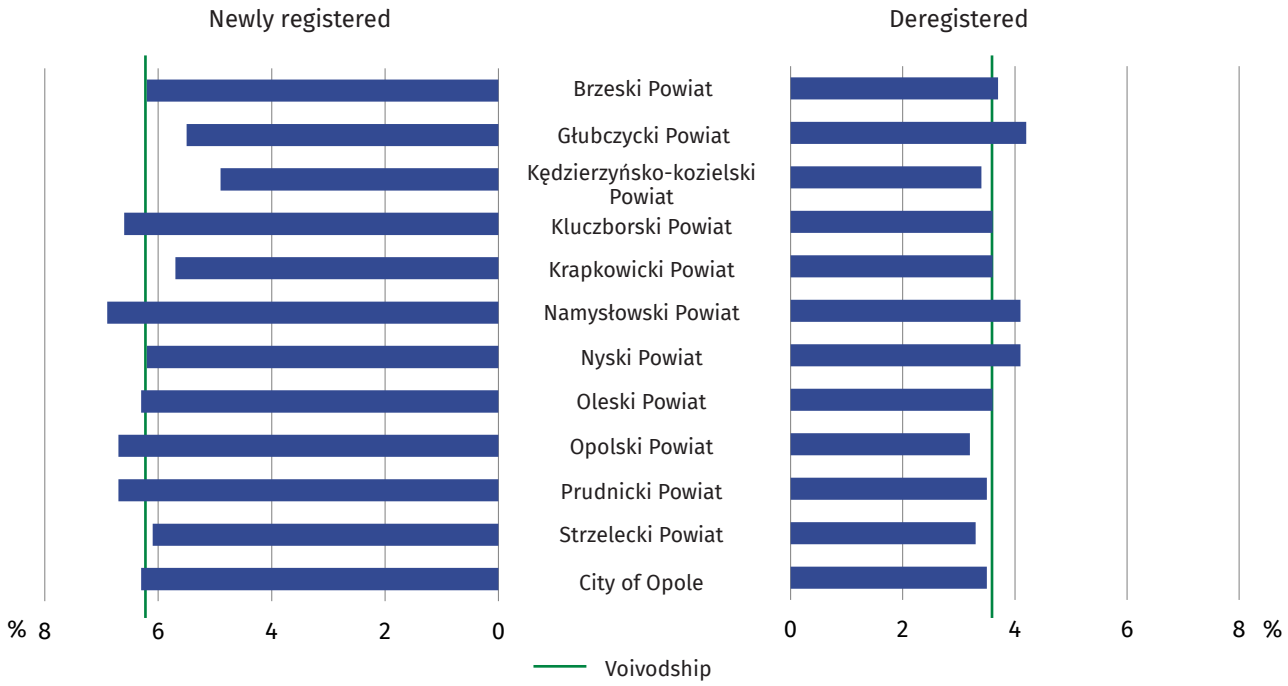


a As of June 30, 2021.

In spatial terms, the greatest number of new units was registered in the city of Opole (21.2% of the total of newly registered entities), Nyski Powiat (13.7%) and Opolski Powiat (12.7%) and the lowest in the following powiats: Głubczycki (3.6%), Krapkowicki (4.5%) and Prudnicki (4.9%). In comparison with 2020, the number of newly registered entities increased in every powiat. The biggest growth was recorded in Kluczborski Powiat (of 31,4%), Prudnicki Powiat (of 23.7%) and in the city of Opole (of 20.2%). The share of newly registered entities in the total number of registered entities accounted for 6.2%. The spread of this share amounted from 4.9% in Kędzierzyńsko-Kozielski Powiat to 6.9% in Namysłowski Powiat.

In the analysed year, by 20.1% more entities were removed from the REGON register than in 2020 and by 21.2% fewer in relation to 2010. Majority, i.e. 89.6% of deregistered units were natural persons conducting economic activity. Removals were recorded i.a. in trade; repair of motor vehicles (23.9% of the total number of removed entities), construction (19.9%) and manufacturing (9.3%). The largest growth of deregistered entities in comparison with 2020 was recorded in sections: water supply; sewerage, waste management and remediation activities (of 150.0%), mining and quarrying (of 100.0%) as well as financial and insurance activities (of 58.0%). The decrease was recorded i.a. in public administration and defence; compulsory social security (of 50.0%), electricity, gas, steam and air conditioning supply (of 20.0%) as well as accommodation and catering (of 11.4%).

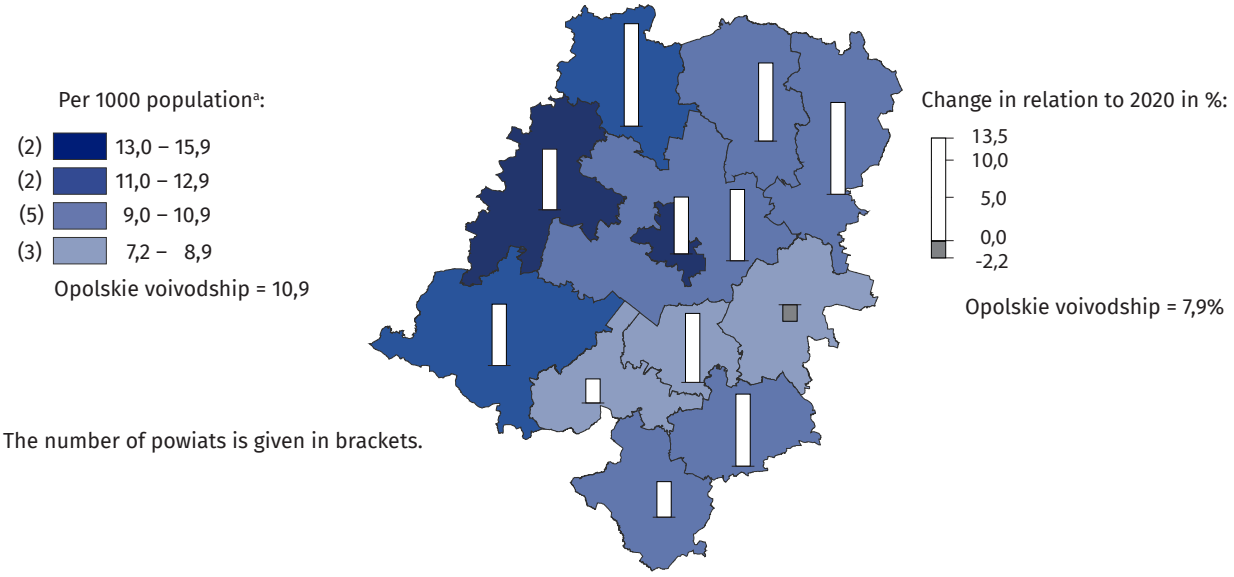
Chart 6. Share of newly registered and deregistered entities in total entities in 2021



Most entities were deregistered in the city of Opole (20.2% of the total number of removed entities), Nyski Powiat (15.6%) as well as Brzeski and Opolski Powiats (10.2% each) and least of all in powiats: Prudnicki (4.4%), Głubczycki (4.6%) and Strzelecki (4.8%). In comparison with 2020, the number of deregistered entities increased in every powiat, i.a. in Głubczycki (by 53.8%), Kluczborski (by 34.4%) and Krapkowicki (by 27.3%). The share of deregistered entities in the total number of units accounted for 3.6% and varied from 3.2% in Opolski Powiat to 4.2% - in Głubczycki Powiat.

As of the end of December 2021, in the REGON register, by 7.9% more entities suspended their activity than in the previous year, and by 161.0% in relation to 2010. Compared to 2020, an increase in the number of suspended entities occurred i.a. in sections: real estate activities (of 21.9%), mining and quarrying (of 16.7%) as well as construction (of 12.6%). A decrease was recorded in water supply; sewerage, waste management and remediation activities (of 22.7%) and education (of 2.5%).

Map 3. Suspended entities of the national economy in 2021 as of 31 December



The number of powiats is given in brackets.

In the cross-section by powiats, the largest growth in the number of entities with suspended activity in comparison with 2020 was recorded in powiats: Namysłowski (of 13.5%), Oleski (of 12.1%) and Kluczborski (of 10.3%). The share of entities with suspended activity in the total number of registered entities accounted for 9.8% (from 8.9% in the city of Opole to 11.2% - in Brzeski Powiat).

Methodological notes

The National Official Business Register, hereinafter referred to as REGON, is an administrative register held by the President of Statistics Poland. The rules for running the register are defined by the Act on Official Statistics of 29 June 1995 (uniform text Journal of Laws 2021 item 955, as amended) and the provisions of the decree of the Council of Ministers of 30 November 2015 (Journal of Laws item 2009, as amended) on the mode and methodology of running and updating the National Official Business Register, and templates for applications, surveys and certificates. Information collected in the register is not statistical data (article 41, paragraph 3 of the Act on Public Statistics), which means that this information is – with certain exceptions – explicit and public.

Entities of the national economy (hereinafter referred to as legal units) are entered in the REGON register, i.e. legal persons, organisational entities without legal personality, natural persons conducting economic activity and local units reported by the legal unit.

The primary function of the REGON register is to identify the entities of the national economy in a clear and unique manner, which is achieved by providing them with a REGON identification number with the value of uniqueness.

REGON register is being constantly updated on the basis of data provided by other registers and on the basis of applications submitted to statistical offices by legal units obliged to submit such information to the REGON register. In accordance with the applicable laws, change of entry or deletion from the REGON register for:

- entrepreneurs, who are natural persons on the basis of data and information transmitted electronically from the Central Registration and Information on Business (CEIDG) conducted by the Minister responsible for economy,

- entities entered into the National Court Register (KRS), with the exception of the register of insolvent debtors end entities referred to in the article 49a para. 1 on the National Council of the Judiciary is from 1 December 2014 on the basis of data transferred to the REGON register electronically from the KRS, and as regards the supplementary data listed in art. 42, para. 3a, point 2 of the Act on Public Statistics based on the data transmitted from the CRP KEP,

- schools or educational establishments is based on the data provided to the REGON register electronically from Educational Information System (SIO),

- other entities of the national economy takes place on the basis of the RG-OP application (application for registration in the national register of business entities to change the characteristics of the entry, the deletion of the entry of a legal person, organisational unit without legal personality or their local unit) or RG-OF (application for registration in the national register of business entities, for a change characteristics of the entry, the deletion of the entry of a natural person conducting economic activity or its local individual not subject to for entry into the CEIDG).

In addition, since 2011, the REGON register has been updated with information on deaths of natural persons based on the data derived from the Universal Electronic System for Registration of the Population (PESEL).

Data do not include natural persons tending exclusively private agricultural farms.

In 2014–2021 the number of entities according to ownership sectors, including estimated number of employees, sections and divisions of PKD as well as in territorial division can occur without units for which the information on the kind of ownership, the estimated number of employees, type of predominant activity, office address/place of residence does not occur in the REGON register.

In accordance with the objective scope of the REGON register (REGON), referred to in article 42, para. 3 of the Act on Public Statistics, entities of the national economy are described, inter alia, by the legal form, the form of ownership, type of activity according to the Polish Classification of Activities (PKD). The mentioned categories are included in the REGON register system properly categorized in accordance with the provisions of § 7–9 of the regulation of the Council of Ministers of 30 November 2015.

The names of some classification levels of NACE used in publication have been abbreviated; abbreviations are marked in the tables and graphs with the sign "Δ". The list of abbreviations used and their full names are given below:

abbreviation	full name
sections	
Trade; repair of motor vehicles	Wholesale and retail trade; repair of motor vehicles and motorcycles
Accommodation and catering	Accommodation and food service activities
divisions	
Crop and animal production, hunting	Crop and animal production, hunting and related service activities
Manufacture of products of wood, cork, straw and wicker	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
Manufacture of pharmaceutical products	Manufacture of basic pharmaceutical products and pharmaceutical preparations
Manufacture of metal products	Manufacture of fabricated metal products, except machinery and equipment
Remediation activities	Remediation activities and other waste management services
Wholesale trade	Wholesale trade, except of motor vehicles and motorcycles
Retail trade	Retail trade, except of motor vehicles and motorcycles
Land and pipeline transport	Land transport and transport via pipelines
Catering	Food and beverage service activities
Motion, sound and music publishing activities	Motion picture, video and television programme production, sound recording and music publishing activities
Computer programming and consultancy activities	Computer programming, consultancy and related activities
Financial service activities	Financial service activities, except insurance and pension funding
Insurance, reinsurance and pension funding	Insurance, reinsurance and pension funding, except compulsory social security
Tourism activities	Travel agency, tour operator and other reservation service and related activities
Office administrative and business support	Office administrative, office support and other business support activities

1. Basic definitions

1.1. Terms related to the subject categories of the REGON register

Entity of the national economy – a legal person, organisational unit without legal personality and natural person conducting economic activity. In the REGON system the term entity of the national economy is identical to the term legal entity. The fact of having legal personality is not a criterion for defining the entity as a legal entity.

Local entity – an organized entirety (an enterprise, a division, a branch, etc.) located in the place identified by a separate address, at which or from which the activity is managed by at least one working person, while exceptionally:

- enterprises reporting financial statements on their own located at one address are separate local units,
- included in a separate legal registration organisational parts of entities are local units,
- entities running their activities in the field of transportation are local entities in places from which orders are given or in which work is organized,
- entities running their activities in the field of construction are local entities in places in which commissions are accepted for the execution of construction and auxiliary works, or where tasks of the governing body take place, or where the organisation of construction and auxiliary works takes place. Construction sites (places of implementation of particular construction works) are not local units,
- healing plants of the healing subject referred to in the regulations on the activities of the drug, are separate local units.

1.2. Terms related to the classification of basic legal forms

Legal personality – legal capacity and capacity to perform legal activities granted to legal persons by an Act. An organisational entity acquires legal personality at the moment of registering it in an appropriate register, unless otherwise stated by regulations.

Basic legal form – a category defining a statute of an entity managing an economic activity; it is defined by the attribute of possessing or not possessing legal personality (in the case of organisational entities) or by an attribute of possessing the capacity to perform legal activities (in the case of a natural person).

Legal person – an organisational entity whose specific regulations grant it legal personality. Typical legal persons are:

- companies (joint stock, limited liability),
- cooperatives,
- state owned enterprises,
- Government agencies (state legal persons),
- political parties,
- trade unions,
- and others.

Special legal persons are: the State Treasury self-government gminas, powiats, voivodships, churches and religious associations. A legal person is one of the three types of legal entities.

Organisational unit without legal personality – this group includes both organisational entities which are not legal persons, for whom an act does not grant legal capacity (e.g. a general partnership, common associations) and organisational entities without legal personality granted by law, which are entitled to legal capacity (e.g. an unlimited company, a partnership, a limited liability partnership, a limited joint-stock partnership). Organisational units without legal personality which by law are granted legal capacity, are legal entities. It means that they can take part in economic turnover in its full scope, and be entities with legal relationships.

The following constitute the basic attributes of a legal entity: acquiring rights, incurring liabilities (on own behalf). Special entities without legal personality are budgetary entities (Government and self-government authority offices, inspectorates, judicial entities) as well as entities created for carrying out the State's or territorial selfgovernment's tasks and other organisational entities such as: schools, inspectorates, courts, etc. An organisational entity without legal personality is one of the three types of legal entities.

Natural person conducting economic activity – in the REGON register it is a natural person who is an entrepreneur in the understanding of the act of 6 March 2018 on Business Law and other natural person managing an economic activity on his/her own with the aim of gaining profits, as well as a natural person managing an individual farm.

The entry to the register shall not include natural persons in the field of educational activity consisting of running a preschool, school, establishment or other organisational unit referred to in article 2 of the Act of 14 December 2016 on the Education Law as well as a person running non-registered activity referred to in article 5, para. 1 of the Act of 6 March 2018 on Business Law.

A natural person managing an economic activity is one of three types of legal entities recorded in the REGON register.

1.3. Selected terms related to the classification of special legal forms

Self-government communities – in the REGON system under this term are classified the following legal persons: voivodship, powiat, gmina, association of gminas, union of gminas, unions of powiats, association of powiats.

State Treasury – a legal person of a special kind, which in civil legal relations is an entity of rights and obligations regarding state property which does not belong to other state legal persons. It takes part in conducting civil legal transactions not as a whole but with the use of its socalled stations fisci which are specific organisational entities.

Commercial company – a company whose creation, organisation, functioning, termination, merging, division, transformation are regulated by the Code of commercial companies. Commercial companies are divided into partnerships (professional partnerships, unlimited partnerships, limited-liability partnerships, limited joint-stock partnerships) and capital companies (joint-stock companies, limited liability companies). They are obliged to obtain a record in the National Court Register.

- joint-stock company – a capital company which is a legal person based on the initial capital divided into stocks. A stock, in addition to being a share (a fraction) in the initial capital, the entirety of rights and obligations of a shareholder resulting from his/her participation in the company, is a security. A joint-stock company can be created for any lawful purpose,
- limited liability company – a commercial company of a capital character which has legal personality operating on the basis of the initial capital divided into shares, bearing responsibility with its all propertyfor financial liabilities of the company. A limited liability company can be created for any lawful purpose. Partners are not responsible for the liabilities of the company, but they bear the risk of contributions which were brought into the company,
- professional partnership – a partnership created by associates only for the purpose of practising a free profession in a partnership managing an enterprise within its own company. Associates, who are called partners, in an professional partnership, can only be natural persons entitled to practise free professions such as: a lawyer, a pharmacist, a doctor. Partners bear responsibility for general – unrelated to the practising of free professions – financial liabilities of the partnership (e.g. redecoration of a dwelling). The responsibility of partners is in these cases unlimited, personal, joint and several, and a subsidiary one. A partner does not bear responsibility for the financial liabilities of the partnership in relation to practising by other partners a free profession in the partnership, or for liabilities of the partnership

which result from actions or abandonments of people employed by the partnership on the basis of a contract of employment or other legal relationship who were subject to management of other partner while rendering services related to the subject of the partnership activity,

- unlimited partnership – a partnership managing under its own auspices a financial enterprise which is not another commercial company. A partner in the company can be natural persons, legal persons, or other commercial partnerships. An unlimited partnership bears responsibility for its own liabilities and does not bear responsibility for the liabilities of partners. On the other hand, partners bear joint, several and subsidiary responsibility for the liabilities of the company which is unlimited with all its property. Joint and several liability means that each partner, with other partners, together with the company, is responsible for the entirety of the financial liability. In case of paying for the liability by any of the partners, or some of them, or all of them, but not in equal parts, they are entitled to a mutual right to retrospective claims. Subsidiarity means that the company's creditors can perform distraining proceedings on the property of a partner, in case distraining on the property of the company proves to be ineffective,
- limited partnership – a partnership which aims at managing an enterprise under its own auspices in which at least one of the partners has unlimited responsibility (general partner) for financial liabilities of the company before creditors, and the liability of at least one of the partners (limited partner) is limited. Partners can be natural persons, legal persons and other entities which have legal capacity. The liability of the general partner is personal, unlimited, joint and several and subsidiary. The responsibility of the limited partner is limited to the comandite sum,
- limited joint-stock partnership – a partnership which aims at managing an enterprise under its own auspices in which at least one of the partners has unlimited responsibility (general partner) for the financial liabilities of the company before creditors, and at least one of the partners is a shareholder. Joint-stock limited partnership is a structure which contains elements of an unlimited company and a joint-stock company. The responsibility of the general partner is unlimited, personal, joint, several and subsidiary. The general partner can be legal persons, partnerships, as well as natural persons. The shareholder can be a legal person, a commercial partnership, a natural person. A general partnership cannot be a civil law partnership. The shareholder is not responsible for the financial liabilities of the partnership, but bears the property risk related to contributions which were brought into the company.

Company (joint-stock, limited liability) with a share of the capital held by: the State Treasury, state legal persons, local-government entities' or local administration legal persons, domestic natural persons, other domestic private entities or foreign natural – a commercial company and partnership in which at least one stock (share) belongs to the State Treasury, state legal person, local-government entities or local administration legal person, domestic natural person, other domestic private entities or foreign natural.

Company (joint-stock, limited liability) with a share of homogeneous capital held by: the State Treasury, state legal persons, local-government entities' or local administration legal persons, domestic natural persons, other domestic private entities or foreign natural – respectively a company of: the State Treasury, state legal person, local-government entities or local administration legal person, domestic natural person, other domestic private entities or foreign natural. The assumption of "homogeneity" brought into the capital of the company allows the use of such terms as: "a company wholly owned by the State Treasury" or "a company wholly owned by the gmina".

Civil law partnership – a liability relationship joining parties (partners), through which partners are obliged topursue achievement of a common economic aim by acting in a prescribed manner, especially by contributions. Contributions of partners can come in different forms, but they must have a property value. Such a partnership is an organisational entity without legal personality and whose legal capacity was not granted by an act, and therefore is not a legal entity. Entrepreneurs in the understanding of regulations on economic activity are the partners in a civil law partnership. A civil law partnership is subject to the REGON register.

Other company – organisational forms joining together natural or legal persons, created for the implementation of a specific activity. Such companies operate on the basis of regulations of separate acts which grant them legal personality; among others, water-law companies, land-law companies.

State owned enterprise – independent and self-financing entrepreneur which has legal personality, created by a founding authority (chief and central state administration authorities, the National Bank of Poland or national banks). The legal basis of operation is the Act of 25 September 1981 on state owned enterprises or a separate act granting legal personality to a given state owned enterprise. It is subject to registration in the National Court Registry.

State organisational entity – an entity created by a state authority for the implementation of the state's tasks and aims, whose statute, scope of activity and expertise were defined in the act, and whose activity is financed from the state budget.

Cooperative – a voluntary association of an unlimited number of people, with changeable personnel and a changeable share fund, which in the interests of its members manages common economic activity and can also run social and educational activities. The legal basis of operation is the Act of 16 September 1982, cooperative law, other Acts and a registered statute. A cooperative acquires legal personality at the moment of registering it in the National Court Register.

Foundation – a legal person whose activity is based on the property transferred by the founder-endower (a natural person irrespective of his/her citizenship or place of residence, or legal persons with their head offices in Poland or abroad) and current payment (donations), established for the fulfilment of aims socially and economically useful, which are, in accordance with the basic interests of the Republic of Poland, especially: health care, development of the economy and science, education, culture and arts, social relief and welfare, environmental protection, and monument protection. A foundation operates on the basis of the Act of 6 April 1984 on Foundations. It acquires legal personality at the moment of registering in the National Court Register.

Fund – an institution disposing of an isolated stock of financial or material resources assigned to an aim which is specified in advance, created on the basis of an Act and operating in the organized form of a fund. A fund can operate as a legal person or can constitute an isolated bank account, which is administered by an entity indicated in the act establishing the fund. Law regulations project several kinds of funds: special purpose funds, pension funds, investment funds.

ATTENTION: The name "fund" is also present in marking organisational entities without legal personality of a "fund", but operate in other legal forms e.g. a joint-stock company, an association, etc.

Political party – a voluntary organisation, acting under a specific name, whose aim is to take part in public life through exerting influence by democratic methods on shaping national policy or exercising public power. A political party acquires legal personality at the moment of registering it in the records of political parties. The basis of operation is the Act of 27 June 1997 on Political Parties.

Trade union – a voluntary and self-governed organisation of working people, appointed to represent and defend its rights and professional and social interests, which is independent in its statutory activity of employees, national administration and territorial self-government, as well as other organisations. A trade union, as well as its organisational entities indicated in the articles acquire legal personality on the day of registering it in the National Court Register. The legal basis of trade unions' operation is the Act of 23 May 1991 on trade unions.

Condominium – is created by the entirety of owners whose dwellings constitute a part of a given real estate. A condominium can acquire rights and incur liabilities, file a suit and be sued, therefore, as an organisational entity which is not a legal person, for whom legal personality was granted by an act, is an entity of civil legal relations. It is an organisational entity whose establishment was not dependent on making a legal transaction;

it is created ex lege at the moment of isolation of a dwelling in a given real estate, whose owner is a person other than the owner of the real estate.

1.4. Terms related to the classification of forms of ownership

Type of ownership – a term applied in the methodology of the REGON register allowing types of owner groups to be distinguished. Polish Law distinguishes the following types of ownership:

- State-Treasury ownership,
- State legal persons ownership,
- Local-Government entities or local administration legal persons ownership,
- Domestic natural persons ownership,
- Other domestic private entities ownership,
- Foreign ownership.

Form of ownership – a term applied in the methodology of the REGON register allowing the degree of the entity's ownership of capital to be determined. The following forms of ownership are distinguished:

- Pure ownership, which means the ownership of 100% of capital by one entity or more entities, provided that they represent the same type of ownership,
- Mixed ownership, which means the ownership of capital by two or more entities, provided that they represent at least two different types of ownership.

Ownership sector – a term applied in the methodology of the REGON register allowing national economy entities to be grouped in terms of ownership right. The public sector (property of entities classified in this sector is owned, in full or mostly, by the State Treasury, state legal persons or Local-Government entities) and the private sector (property of entities classified in this sector is owned, in full or mostly, by private owners – natural or legal persons, both domestic or foreign ones) are distinguished.

1.5. Terms related to the classification of activities (PKD)

The Polish Classification of Activities (PKD 2007) was introduced by the decree of the Council of Ministers regarding the Polish Classification of Activities (PKD), dated 24 December 2007 (Journal of Laws No. 251, item 1885, with later amendments). PKD 2007 was prepared on the basis of the Statistical Classification of Economic Activities in the European Community - NACE Rev. 2, introduced by regulation (EC) No. 1893/2006 of the European Parliament and Council of 20 December 2006 establishing tthe Statistical Classification of Economic Activities in the European Community - NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (Official Journal L 393/1, 30 December 2006).

In the light of the foregoing, it is fully consistent and comparable with the Nace Rev.2 in terms of methodology, terms, scope and codes. This classification is an agreed, hierarchically-arranged division of types of social and economic activities conducted by entities (economic entities).