

Structural changes of groups of the national economy entities in the REGON register in Opolskie Voivodship, 2022

Statistical Office in Opole

Opole 2023

Content-related works

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Publication available on website

<http://opole.stat.gov.pl>

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Preface

The Statistical Office in Opole presents you with a next edition of the publication “Structural changes of groups of the national economy entities in the REGON register of 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 2022 in the number and structure of entities entered in the register, compared to the previous year and 2015.

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, i.a., 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 also 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.

Acting Director
Of the Statistical Office in Opole



Renata Wasilewska

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ATTENTION! The tabular part is available in MS EXCEL format.

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Symbols

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

Main abbreviations

Abbreviation	Meaning
cont.	continued
No	number
p. p.	percentage point

Abbreviation	Meaning
e.g.	for example
i.a.	among others
i.e.	that is

In publication have been abbreviated; abbreviations are marked in the tables and graphs with the sign “Δ”.

Abbreviations and full names according to PKD sections used in the publication

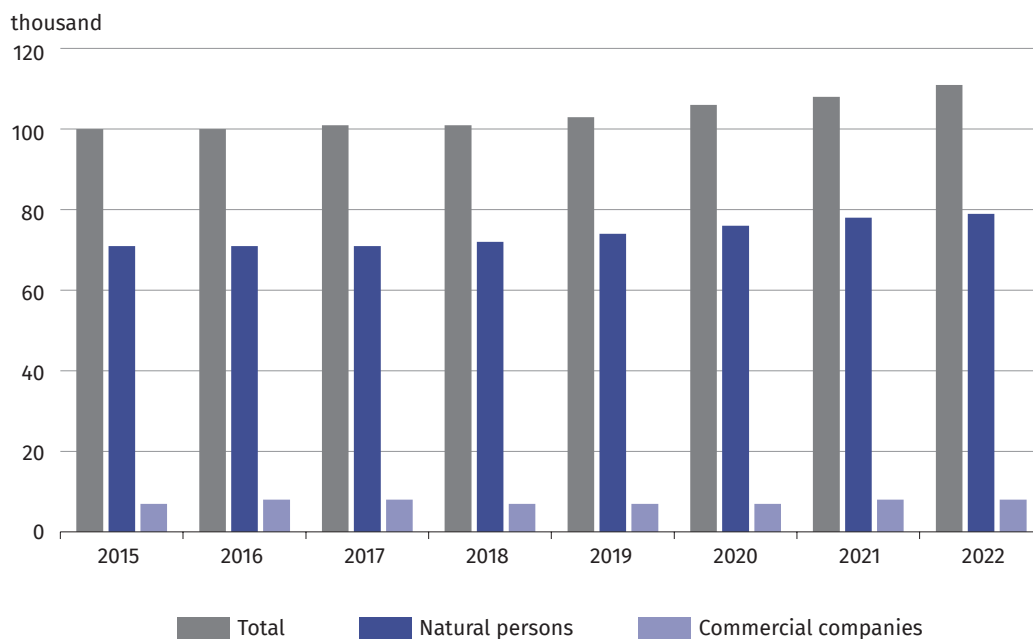
abbreviation	full name
sections	
Trade; repair of motor vehicles	Wholesale and retail trade; repair of motor vehicles and motorcycles
Accommodation and catering	Accommodation and food service activities
divisions	
Crop and animal production, hunting	Crop and animal production, hunting and related service 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

Executive summary

- Number of entities of the national economy entered in the REGON register in Opolskie Voivodship in 2022 increased by 2.1% compared to 2021 and by 10.0% in relation to 2015.
- Entities registered in the voivodship accounted for 2.2% of the total number of entities in the country (2.4% – in 2015).
- Entities of the private sector had a dominant share, i.e. 95.2% in the entity structure (95.4% – in 2015).
- Most entities focused their activities in the following sections: trade; repair of motor vehicles (20.7% of the total number), construction (15.5%) as well as manufacturing and real estate activities (each 8.6%).
- In comparison with 2021, the number of entities increased, among others, in information and communication (by 11.0%), construction (by 4.2%) as well as administrative and support service activities (by 4.1%). A decrease was observed, among others, in mining and quarrying (by 1.4%), agriculture, forestry and fishing (by 0.9%) as well as accommodation and catering (by 0.4%).
- Group of entities was dominated by natural persons conducting economic activity, whose share amounted 71.8%. The number of natural persons increased by 2.1% compared to 2021, and by 11.0% in comparison with 2015.
- Commercial companies accounted for 7.5% of the total number of entities, and the increase in their number compared to 2021 and 2015 was of 5.7% and of 16.4%, respectively. Limited liability companies dominated, number of which increased on an annual basis by 7.7% and by 15.8% in comparison with 2015.
- Commercial companies with foreign capital represented 11.4% of all commercial companies. Compared to 2021, an increase of 1.4% was recorded and a decrease of 36.4% in relation to 2015.
- Number of civil law partnerships decreased by 0.2% in comparison with 2021 and increased by 1.8% in relation to 2015, and their share in the total entities was of 6.0%.
- Predominant group of entities, i.e. 96.5% were units with the expected number of the employed below 10 persons (95.8% - in 2015). These entities most often concentrated their activities in the following sections: trade; repair of motor vehicles (21.0%), construction (15.8%) and real estate activities (8.8%).
- In all powiats an increase in the number of entities was observed compared to 2021, the largest one in powiats: Opolski (of 3.1%), the city of Opole (of 2.7%) and Krapkowicki (2.5%).
- There were 117 entities per 1000 inhabitants of the voivodship (114 – in the previous year, 101 – in 2015). The highest rates were recorded in the city of Opole (185) as well as in powiats: Brzeski (126), Namysłowski and Nyski (each 116), while the lowest ones in powiats: Strzelecki (82), Krapkowicki (90) and Prudnicki (95).
- More new entities (by 2.0%) were registered in the Regon register in relation to 2021 and by 1.5 in comparison with 2015. There were deregistered entities: more by 10.1% and fewer by 31.5%, respectively. The activity was suspended by 17.5% more entities than in the previous year and by 75.6% compared to 2015.

In Opolskie Voivodship, as of the end of December 2022, in National Official Business Register REGON there were 110.5 thousand legal persons, organisational units without legal personality and natural persons conducting economic activity (excluding natural persons tending private farms in agriculture), i.e. more by 2.1% than at the end of 2021 (in the country – by 3.3%). Compared to 2015 there was an increase of 10.0% in entities registered in the REGON register.

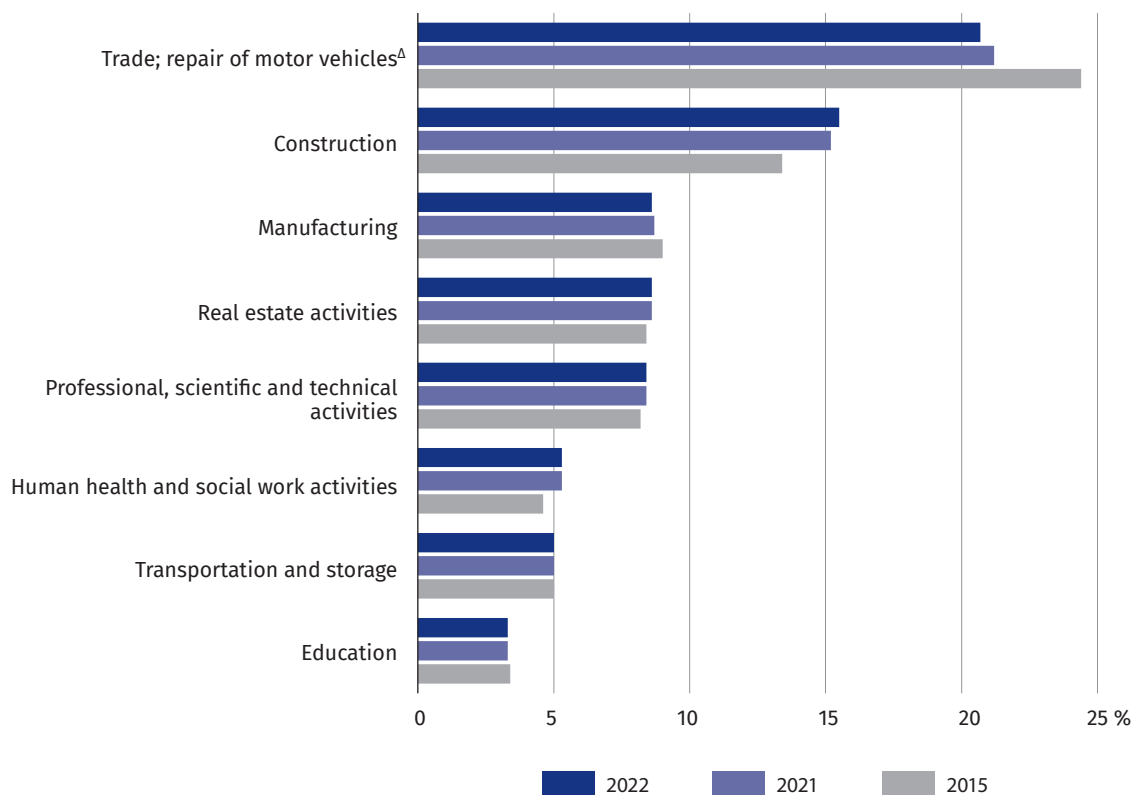
Chart 1. Entities of the national economy in the REGON register as of 31 December



Entities most often declared conducting activity in four sections, which comprised more than a half of registered entities i.e.: trade; repair of motor vehicles – 20.7% (fewer by 0.5 percentage point than in 2021), construction – 15.5% (more by 0.3 percentage point) as well as manufacturing and real estate activities – 8.6% each (fewer by 0.1 percentage point and with no change in share on a yearly basis, respectively). Compared to 2021, the largest increase in the number of entities was recorded in information and communication (of 11.0%), construction (of 4.2%) and administrative and support service activities (of 4.1%). Decrease occurred in i.a. mining and quarrying (of 1.4%), agriculture, forestry and fishing (of 0.9%) as well as accommodation and catering (of 0.4%).

In the group of entities, predominant were natural persons conducting economic activity. They accounted for 71.8% of the total entities and their number increased by 2.1% on a yearly basis and by 11.0% compared to 2015. The most natural persons conducted their activity in sections: trade; repair of motor vehicles – 23.2% (decrease of 0.6 percentage point on a yearly basis), construction – 19.3% (increase of 0.4 percentage point) and professional, scientific and technical activities – 9.9% (no change in share on a yearly basis).

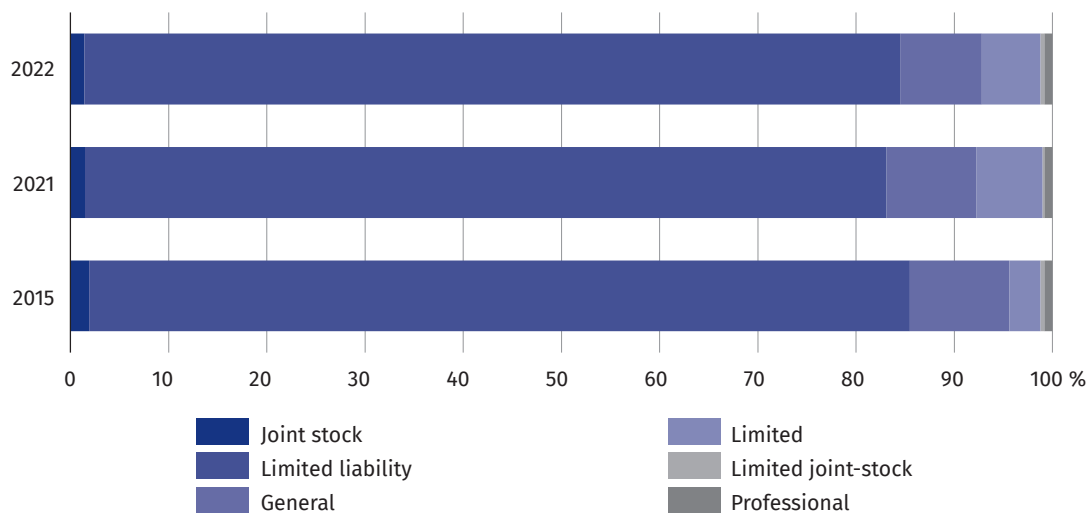
Chart 2. Entities of the national economy by selected PKD sections as of 31 December



Registered commercial companies accounted for 7.5% of total entities. A recorded increase, compared to 2021 and 2015, in the number accounted for: 5.7% and 16.4%, respectively. The most commercial companies concentrated their activities in trade; repair of motor vehicles – 20.8% (decrease in the share of 0.4 percentage point in relation to 2021), manufacturing – 15.3% (decrease of 0.2 percentage point) and construction 13.5% (increase of 0.4 percentage point). In the commercial companies group 84.5% were capital companies, and the remaining 15.5% – partnerships. The number of capital companies increased by 7.6% on a yearly basis and by 15.1% compared to 2015. In terms of legal form in capital companies, predominant were limited liability companies (83.1%) and it was more by 7.7% than in 2021 and by 15.8% in relation to 2015.

By analysing the type of capital involved in commercial companies, it can be concluded that 80.2% of companies had a private domestic capital. The number of these companies increased by 5.0% on a yearly basis and by 13.2% compared to 2015. Commercial companies with a share of foreign capital accounted for 11.4% of the total commercial companies. In relation to 2021, an increase of 1.4% was noted and a decrease of 36.4% compared to 2015. The most commercial companies with the share of foreign capital conducted activity in manufacturing – 27.6% (increase of 0.5 percentage point on a yearly basis), then in trade; repair of motor vehicles – 18.3% (increase of 0.9 percentage point) as well as administrative and support service activities – 12.2% (decrease of 0.5 percentage point).

Chart 3. Commercial companies by legal form as of 31 December



In the year 2022, civil law partnerships accounted for 6.0% of the total entities and their number decreased by 0.2% compared with the previous year and increased by 1.8% in relation to 2015. The activities of civil law partnerships was focused mainly in sections: trade; repair of motor vehicles – 39.5% (no change on an annual basis), manufacturing – 12.0% (decrease of 0.2 percentage point on an annual basis) and construction – 11.1% (no change on an annual basis).

In the REGON register, there were by 6.8% more foundations registered compared to 2021 and by 91.1% in relation to 2015. During these years the number of associations and social organisations also increased (by 2.8% and by 14.7%, respectively). On the other hand, there were less cooperatives – on an annual basis a decrease of 1.4% was noted and of 28.0% in relation to 2015.

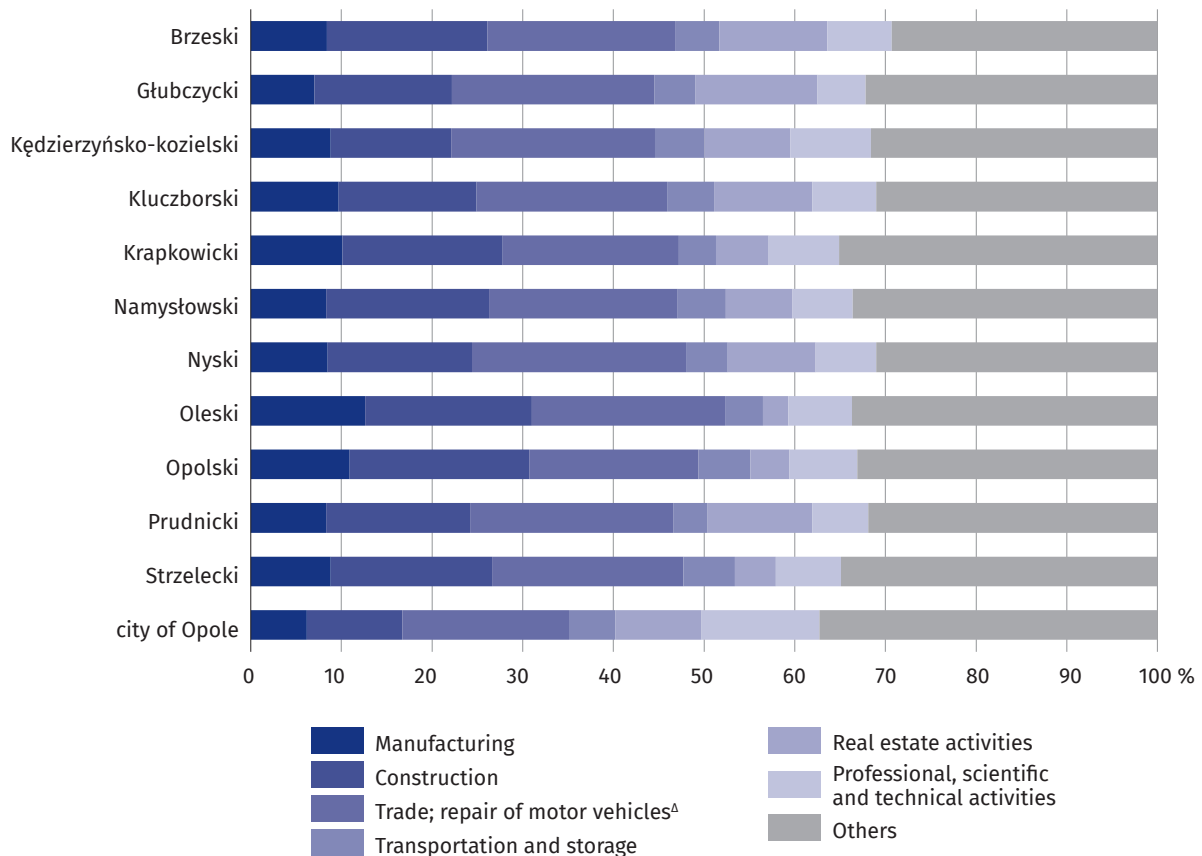
In the entity structure, similarly as in the previous years, a vast majority, i.e. 95.2% of the total number of entities were focused in private sector (95.4% - in 2015). The most companies conducted their activity in trade; repair of motor vehicles – 21.6% (decrease in the share of 0.5 percentage point compared to 2021), construction – 16.2% (increase of 0.4 percentage point) and manufacturing – 9.0% (no change on an annual basis). Among entities operating in this sector – 75.4% were natural persons conducting economic activity.

In the public sector, the most entities operated in real estate activities – 47.1% (decrease in share of 0.2 percentage point compared to 2021), education – 30.1% (increase of 0.2 percentage point) and public administration and defence; compulsory social security – 8.0% (no change in share).

According to the expected number of the employed persons, entities with the employed below 10 persons were predominant (96.5% of the total entities). The share of entities with the expected number of 10–49 employed persons accounted for 2.8% while the entities with more than 49 employed persons accounted for 0.6% of the total entities registered in the REGON register. On an annual scale, an increase in the number of entities occurred in the 0–9 range of the employed persons number by 2.2%. In 2022 the structure of entities in particular size classes shaped similarly as in the previous years. Entities with the number of the employed below 10 persons most often conducted activity in sections: trade; repair of motor vehicles (21.0%), construction (15.8%) as well as real estate activities (8.8%). Entities with the 10–49 employed persons were recorded, i.a., in education (20.9%), manufacturing (17.4%) and trade; repair of motor vehicles (13.9%). Entities with more than 49 employed persons concentrated their activities mostly in sections: manufacturing (25.2%), education (18.7%) as well as public administration and defence; compulsory social security (11.8%).

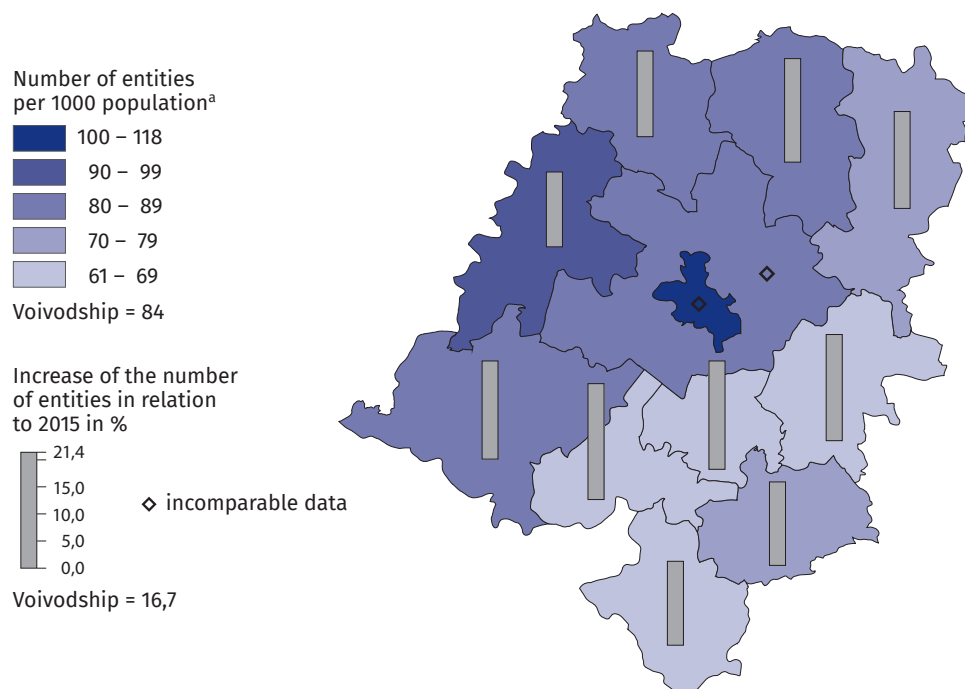
The most entities were registered in the city of Opole (21.1% of the total number) followed by powiats: Nyski (13.7%), Opolski (11.8%) and Brzeski (9.9%). The least entities conducted activity in powiats: Głubczycki (3.9%), Namysłowski and Prudnicki (4.5% each) as well as Krapkowicki (4.9%). An increase in the number of entities was observed in all powiats, of which the highest in Opolski (of 3.1%), city of Opole (of 2.7%) and Krapkowicki (of 2.5%).

Chart 4. Entities of the national economy by selected PKD sections and powiats in 2022 as of 31 December



The number of entities per 1000 population describes level of entrepreneurship in a given area. At the end of 2022 in Opolskie Voivodship, per 1000 inhabitants, there were 117 entities (114 – the year before and 101 – in 2015). In the cross-section by powiats, the most favourable values of the indicator were recorded for city of Opole (185), Brzeski Powiat (126) as well as Namysłowski and Nyski powiats (116 each), while the lowest for powiats: Strzelecki (82), Krapkowicki (90) and Prudnicki (95). In case of natural persons conducting economic activity, the highest indicator was recorded in the city of Opole (118) and the lowest in Strzelecki Powiat (61).

Map 1. Natural persons conducting economic activity per 1000 population in 2022 as of 31 December

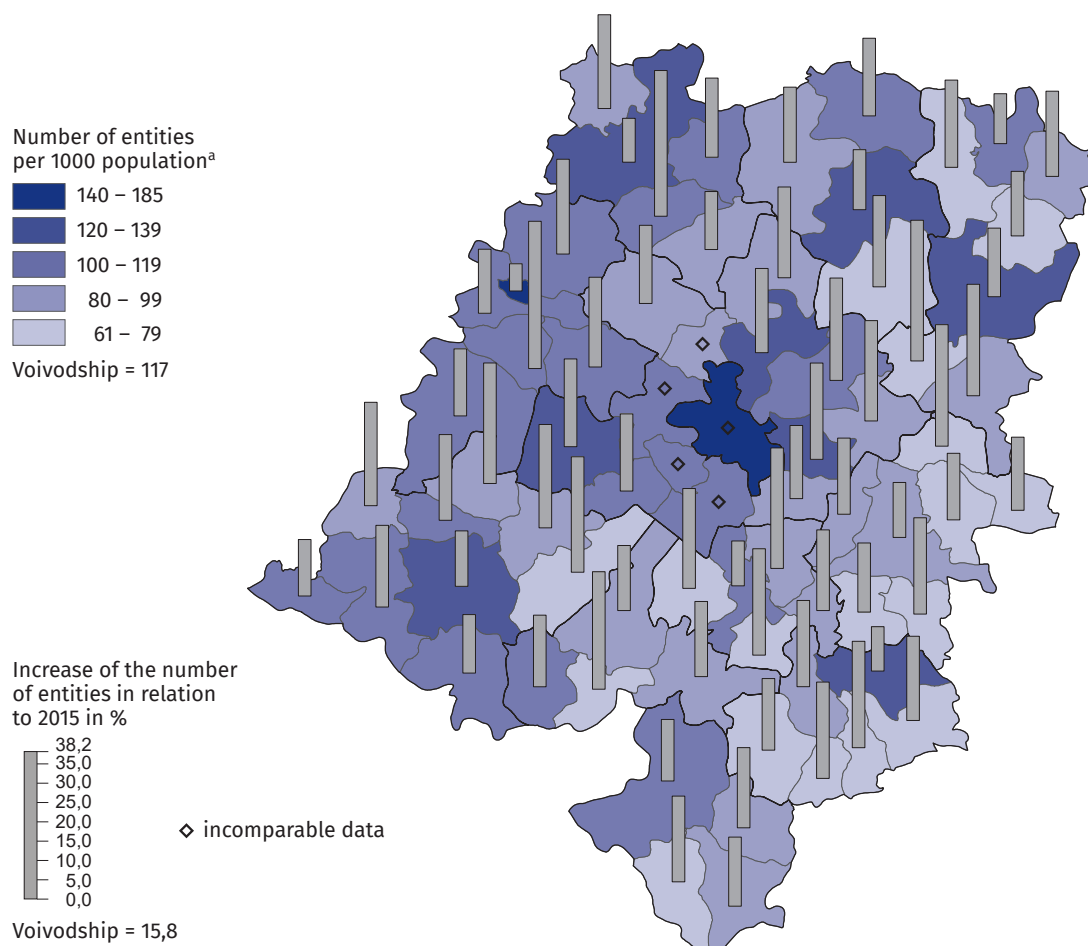


a Population as of June 30, 2022.

In 2022, there were 9 commercial companies per 1000 population of the voivodship (8 – the year before and 7 – in 2015). The most favourable value of the indicator was for the city of Opole (26) and the least for powiats Głubczycki and Prudnicki (4 each) as well as Kluczborski and Strzelecki (5 each). The span of the discussed indicator for limited liability companies ranged from 3 in Prudnicki Powiat to 22 – in the city of Opole, while in the voivodship there were on average 7 companies noted per 1000 inhabitants.

By analysing entrepreneurship rate in gminas it can be deduced that in 2022 there were most registered entities per 1000 inhabitants of city of Opole (185), city of Brzeg (15) and gminas: Nysa and Niemodlin (135 each), while the lowest value of the rate was recorded for gminas: Jemielnica (61), Polska Cerekiew (65) and Branice (66). Indicator's value equal or higher than voivodship's average was observed in 14 gminas.

Map 2. Entities of the national economy in the REGON register per 1000 population in 2022 as of 31 December



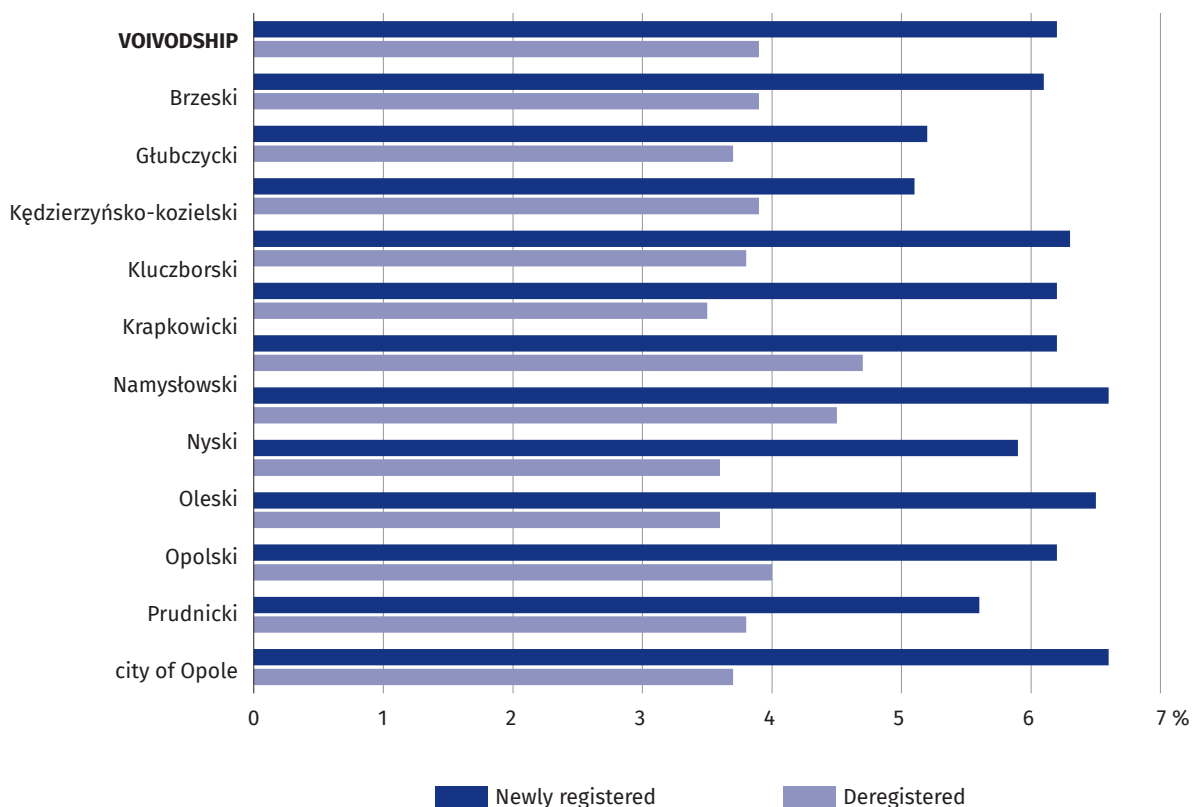
^a Population as of June 30, 2022.

In 2022 in Opolskie Voivodship, there were by 2.0% more entities registered in the REGON register than a year before and by 1.5% compared to 2015. Among newly registered units predominant were natural persons conducting economic activity which accounted for 84.0%. The share of companies in analysed entities amounted to 10.7%, in which commercial companies – 9.3%. As their main kind of activity, newly registered entities most often indicated construction (22.4% of the total number of newly registered units), trade; repair of motor vehicles (16.6%) and professional, scientific and technical activities (8.6%). These sections comprised almost half of newly registered entities. The highest increase compared to 2021 was noted in sections: mining and quarrying (of 400.0%), information and communication (of 31.0%) as well as arts, entertainment and recreation (of 20.2%). Decrease occurred in, inter alia, electricity, gas, steam and air conditioning supply (of 57.5%), water supply; sewerage, waste management and remediation activities (of 42.9%) as well as real estate activities (of 26.3%).

In the spatial arrangement, the most new units were registered in the city of Opole (22.7% of the total number of newly registered units), powiats: Nyski (14.5%) and Opolski (12.4%) and the least in powiats: Głubczycki (3.3%) as well as Namysłowski and Prudnicki (4.5% each). Compared to 2021, the largest increase of newly

registered entities was recorded in Krapkowicki Powiat (of 10.9%) and the city of Opole (of 8.9%), while the decrease in Namysłowski Powiat (of 8.1%) and Strzelecki Powiat (of 7.1%). The share of newly registered units in the total number of entities registered in the register was 6.2%. The span of this share ranged from 5.1% in Kędzierzyńsko-Kozielski Powiat to 6.6% in the city of Opole and Nyski Powiat.

Chart 5. Share of newly registered and deregistered entities in total entities by powiats in 2022



In the analysed period, more by 10.1% of entities were deleted from the REGON register than in 2021 and fewer by 31.5% in relation to 2015. Majority, i.e. 90.7% of the deregistered entities were natural persons conducting economic activity. Removals were recorded, i.a., in trade; repair of motor vehicles (24.8% of the total number of deleted entities), construction (19.7%) and manufacturing (10.0%). The largest increase of deregistered entities compared to 2021 was recorded in sections: accommodation and catering (of 33.9%), human health and social work activities (of 21.8%) as well as manufacturing (18.1%). Decrease occurred, among others, in public administration and defence; compulsory social security (of 66.7%), electricity, gas, steam and air conditioning supply as well as water supply; sewerage, waste management and remediation activities (of 50.0%, respectively).

The most entities were deregistered in the city of Opole (20.1% of the total number of deleted entities), Nyski Powiat (15.8%) as well as Opolski Powiat (10.8%), while the least in powiats: Głubczycki (3.8%), Krapkowicki (4.4%) and Prudnicki (4.6%). Compared to 2021, the number of deregistered entities increased, among others, in powiats: Strzelecki (of 17.6%), Kędzierzyńsko-Kozielski (of 17.4%) and Opolski (of 16.8%). The share of deregistered entities in the total number of units accounted for 3.9% and ranged from 3.5% in Krapkowicki Powiat to 4.7% – in Namysłowski Powiat.

As of the end of December 2022, in the REGON register, more by 17.5% entities suspended their activity than in the year earlier and by 75.6% in relation to 2015. Compared to 2021, an increase in the number of entities with suspended activity occurred in all sections, the highest was recorded in real estate activities (of 26.6%) and other service activities (of 25.9%).

In the cross-section by powiats, the largest increase of entities with suspended activity compared to 2021 was recorded in the city of Opole (of 20.9%) and in powiats: Opolski (of 20.3%) and Kluczborski (of 19.6%). The share of entities with suspended activity in the total number of registered entities accounted for 11.3% (from 10.4% in powiats: Prudnicki and Strzelecki to 13.1% – 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 2022 item 459, 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 2015–2022 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.

Basic definitions

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 units – 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.

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:

- limited companies (joint stock, limited liability, simple joint-stock companies),
- 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 general 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, the Entrepreneurs' Law.

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

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 so-called stations fiski 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, general partnerships, limited-liability partnerships, limited joint-stock partnerships) and capital companies (joint-stock companies, limited liability companies, simple joint-stock 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 property for 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,
- **simple joint-stock company** – a capital company which is a simplified version of a joint-stock company, regulated by the provisions of the Act of 15 September 2000, the Commercial Companies Code. It was introduced on 1 July 2021.
- **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,

- **general 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. A general 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. The shareholder 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, simple joint-stock) 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, simple joint-stock) 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 to pursue 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.

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.

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 the 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).