

Structural changes of groups of the national economy entities in the REGON register in Opolskie Voivodship, 2023

Content-related works

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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 2023 in the number and structure of entities entered in the register, compared to the previous year and 2015.

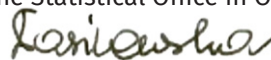
The main part of the publication consists of tables and charts showing selected groups of entities, i.e.: commercial companies, civil law partnerships, cooperatives, foundations, state owned enterprises, associations and social organisations as well as natural persons conducting economic activity (excluding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

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

The publication 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 some names 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

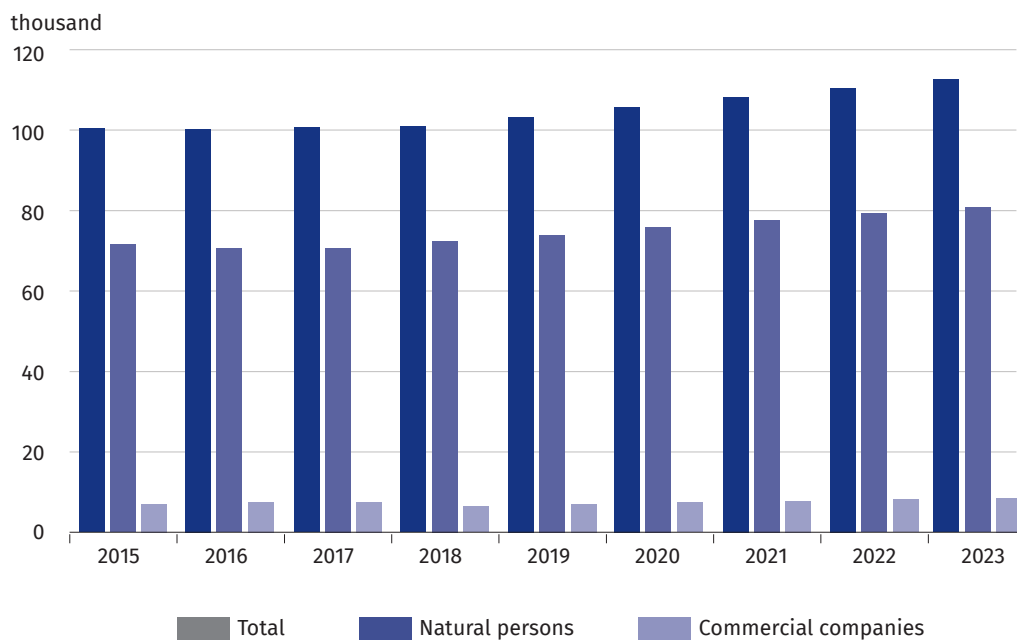
abbreviation	full name
sections	
Trade; repair of motor vehicles	Wholesale and retail trade; repair of motor vehicles and motorcycles
Accommodation and catering	Accommodation and food service activities
divisions	
Crop and animal production, hunting	Crop and animal production, hunting and related service 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 2023 increased by 1.9% compared with 2022 and by 12.1% 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 (20.2% of the total number), construction (15.6%), manufacturing (8.6%) as well as real estate activities and professional, scientific and technical activities (8.5% each).
- Compared to 2022, the increase in the number of entities was observed, among others, in financial and insurance activities (by 6.9%), information and communication (by 6.7%), as well as electricity, gas, steam and heated water supply (by 5.1%). A decrease occurred in mining and quarrying (by 4.3%), accommodation and catering (by 1.4%) as well as trade; repair of motor vehicles (by 0.3%).
- Group of entities was dominated by natural persons conducting economic activity, whose share amounted to 71.7%. The number of natural persons increased by 1.7% compared to 2022 and by 12.9% in relation to 2015.
- Commercial companies accounted for 7.6% of the total number of entities, and the increase in their number compared to 2022 and 2015 was of 3.6% and 20.6%, respectively. Limited liability companies dominated, number of which increased on an annual basis by 5.4% and by 22.0% in relation to 2015.
- Commercial companies with foreign capital represented 10.7% of all commercial companies. There was a decrease in their number, both compared to 2022 as well as 2015 (by 3.1% and 38.4%, respectively).
- Number of civil law partnerships decreased by 0.6% compared with 2022 and increased by 1.2% in relation to 2015 and their share in the total entities was 5.9%.
- Predominant group of entities, i.e. 96.6% 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 (20.5%), construction (15.8%), real estate activities as well as professional, scientific and technical activities (8.7% each).
- In all powiats an increase in the number of entities was observed compared to 2022, the largest one in powiats: Opolski (by 3.3%), Namysłowski and Krapkowicki (2.5% each) as well as Prudnicki (by 2.2%).
- There were 119.8 entities per 1000 inhabitants of the voivodship (117.3 – in the previous year, 100.8 – in 2015). The highest rates were recorded in the city of Opole (188.0) as well as powiats: Brzeski (128.8) and Namysłowski (119.8), however the lowest in powiats: Strzelecki (83.5), Krapkowicki (93.1) and Prudnicki (98.4).
- More new entities, by 1.0%, were registered in the Regon register in relation to 2022 and by 2.4% in comparison with 2015. There were deleted entities: more by 7.2% and fewer by 26.6%. The activity was suspended by 10.5% more entities than in the previous year and by 93.9% compared to 2015.

In Opolskie Voivodship, as of December 2023, in the National Official Business Registration REGON, 112.6 thousand legal persons, organisational entities without legal personality and natural persons conducting business activity (without natural persons tending exclusively private agricultural farms) were entered, i.e. by 1.9% more than at the end of 2022 (in the country – by 3.1%). Compared to 2015 there was an increase by 12.1% of entities entered to REGON register (in the country – by 23.1%).

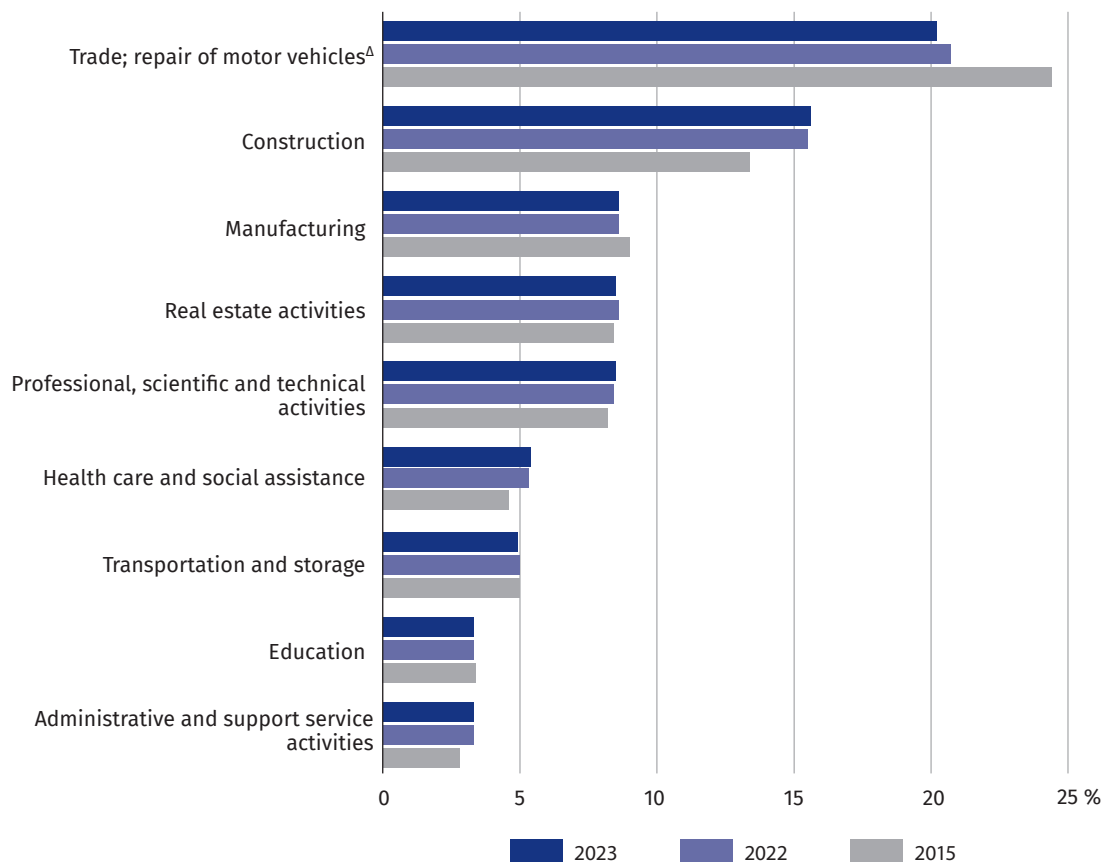
Chart 1. National economy entities in the REGON register as of 31 December



Most often, entities declared conducting business activity in five sections, which jointly consisted of over a half of registered entities, i.e.: trade; repair of motor vehicles – 20.2% (by 0.5 percentage point less than in 2022 r.), construction – 15.6% (by 0.1 percentage point more), manufacturing – 8.6% (no change in the share on annual basis) as well as real estate activities and professional, scientific and technical activities – 8.5% each (by 0.1 percentage point less and by 0.1 percentage point more, respectively). Compared to 2022 the highest increase in the number of entities was observed in financial and insurance activities (by 6.9%), information and communication (by 6.7%) as well as electricity, gas, steam and heated water supply (by 5.1%). Decrease occurred in mining and quarrying (by 4.3%), accommodation and catering (by 1.4%) as well as trade; repair of motor vehicles (by 0.3%).

In collective entities natural persons conducting business activity dominated. The accounted for 71.7% of all entities, and their number increased by 1.7% on annual basis and by 12.9% compared to 2015. The most natural persons conducted business activity in sections: trade; repair of motor vehicles – 22.7% (decrease by 0.5 percentage point on annual basis), construction – 19.4% (increase by 0.1 percentage point) as well as professional, scientific and technical activities – 10.0% (increase by 0.1 percentage point).

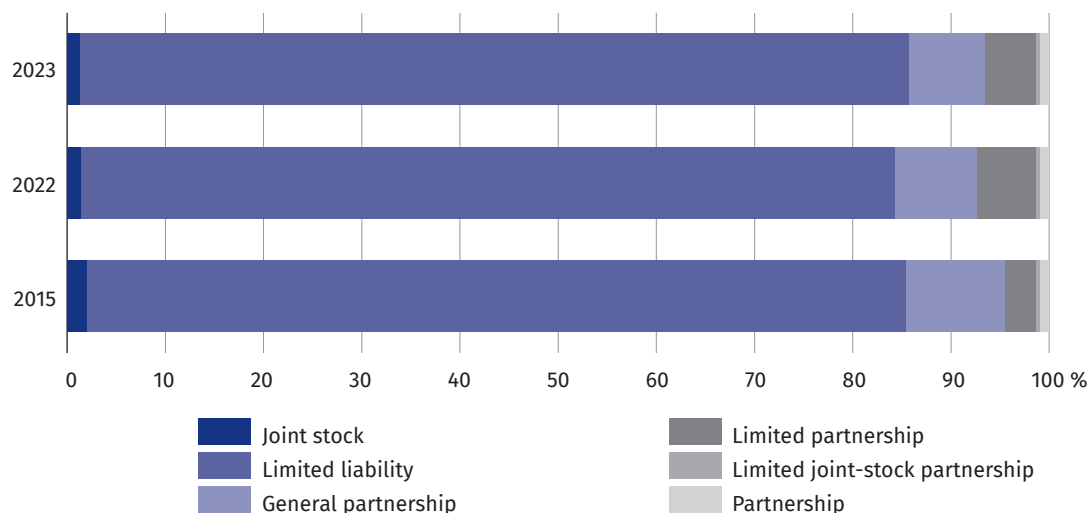
Chart 2. National economy entities by selected PKD sections as of 31 December



Registered commercial companies accounted for 7.6% of all entities. Observed increase in their number, compared to 2022 and 2015 amounted to: 3.6% and 20.6%, respectively. The most commercial companies conducted their activity in trade; repair of motor vehicles – 20.5% (decrease in the share by 0.3 percentage point in relation to 2022), manufacturing – 15.0% (decrease by 0.3 percentage point) and construction – 13.6% (increase by 0.1 percentage point). In the group of commercial companies 85.9% were limited companies, and the other 14.1% – partnerships. The number of limited companies, increased by 5.3% on annual basis and by 21.1% in relation to 2015. In terms of legal form, in commercial companies limited liability companies (84.6%) dominated, there were by 5.4% more than in 2022 and by 22.0% in relation to 2015.

While analysing capita employed in commercial companies it can be observed, that 80.8% companies obtained private capital funding. Number of such companies increased by 4.3% on annual basis and by 18.1% compared with 2015. Commercial companies with foreign capital accounted to 10.7% of all commercial companies. In relation to 2022, as well as compared to 2015 their decrease was observed, by 3.1% and by 38.4%. The most commercial companies with foreign capital conducted business in manufacturing – 28.5% (increase by 0.9 percentage point on annual basis), then in trade; repair of motor vehicles – 18.1% (decrease by 0.2 percentage point) and administrative and support activities – 11.7% (decrease by 0.5 percentage point).

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



In 2023, private partnerships accounted to 5.9% of all entities, and their number decreased by 0.6% compared to the previous year and increased by 1.2% in relation to 2015. Private partnerships conducted activities mainly in sections: trade; repair of motor vehicles – 39.4% (decrease by 0.1 percentage point on annual basis), manufacturing – 12.1% (increase by 0.1 percentage point) as well as construction – 11.2% (increase by 0.1 percentage point).

In REGON register there were by 8.2% more foundations compared with 2022 and by 106.9% in relation to 2015. In discussed years, the number of associations and social organisations increased (by 8.7% and by 24.7%, respectively). However, there were less condominiums – on annual basis there was a decrease by 3.1% and by 30.3% in relation to 2015.

In the structure of entities, similarly as in the previous year, vast majority, i.e. 95.2% of the total number of entities was the private sector (95.4% – in 2015). The most companies conducted activity in trade; repair of motor vehicles – 21.1% (decrease of share by 0.5 percentage point compared to 2022), construction – 16.3% (increase by 0.1 percentage point) as well as manufacturing – 8.9% (decrease by 0.1 percentage point). Among entities operating in this sector – 75.3% were natural persons conducting business activity.

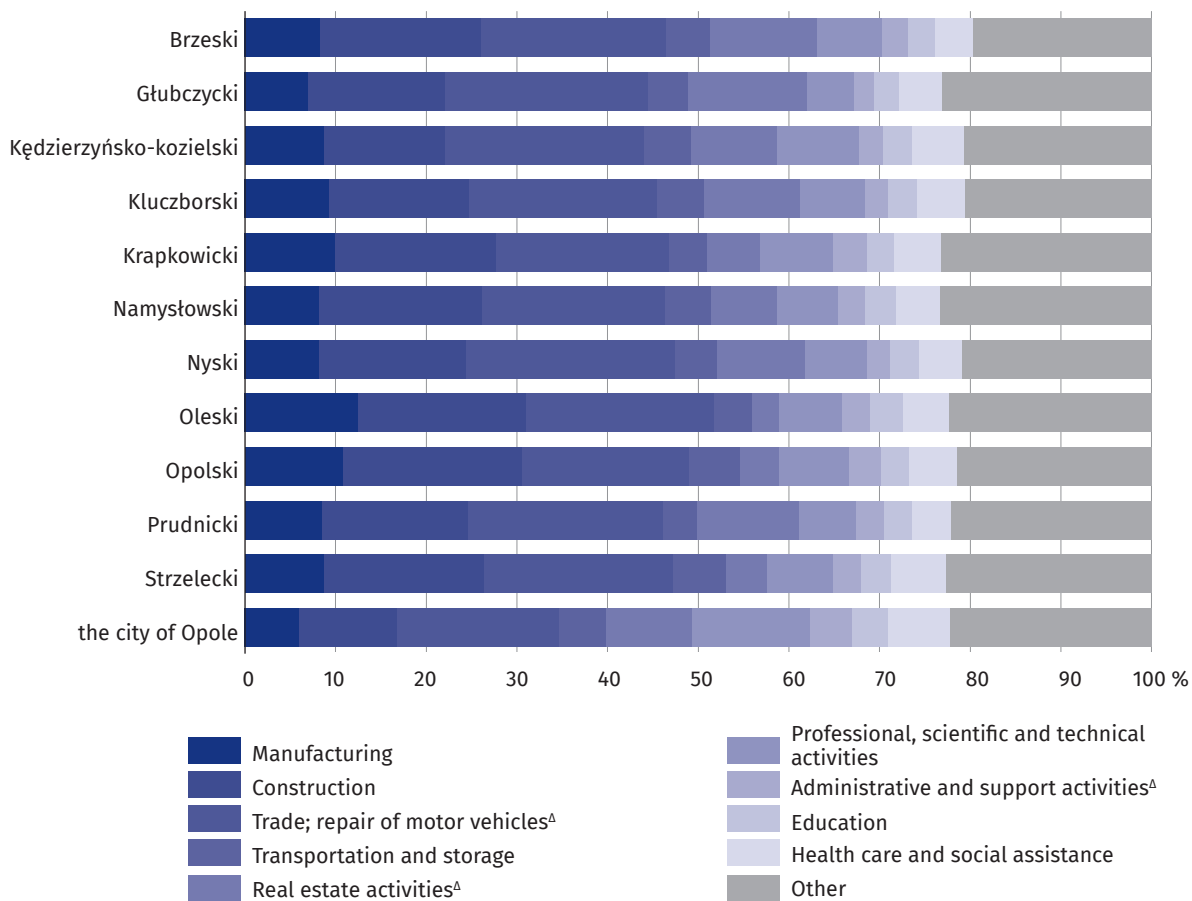
In the public sector, the most entities operated in sections: real estate activities – 46.9% (decrease of share by 0.2 percentage point compared with 2022), education – 30.1% (without the change in share) public administration and defence; social security contributions – 8.1% (increase by 0.1 percentage point).

Predominant group of entities were units with the expected number of the employed below 10 persons (96.6% of all entities). The share of entities with the expected number of the employed 10-49 persons accounted to 2.8%, and entities above 49 employed persons amounted 0.6% of all entities in the REGON register. On an annual basis, there was an increase in the range of expected number of employed persons 0-9 by 2.0%.

In 2023, the structure of entities in respective size classes was at similar level as in the previous years. Units with the expected number of the employed below 10 persons usually conducted activity in trade; repair of motor vehicles (20.5%), construction (15.8%), real estate activities as well as professional, scientific and technical activities (8.7% each). The largest share of units with the expected number of the employed 10-49 persons was observed in i.a. education (20.8%), manufacturing (17.1%) as well as trade; repair of motor vehicles (13.9%). Units with the expected number of the employed over 49 persons were mainly registered in sections: manufacturing (24.9%), education (18.6%) public administration and defence; social security contributions (12.1%).

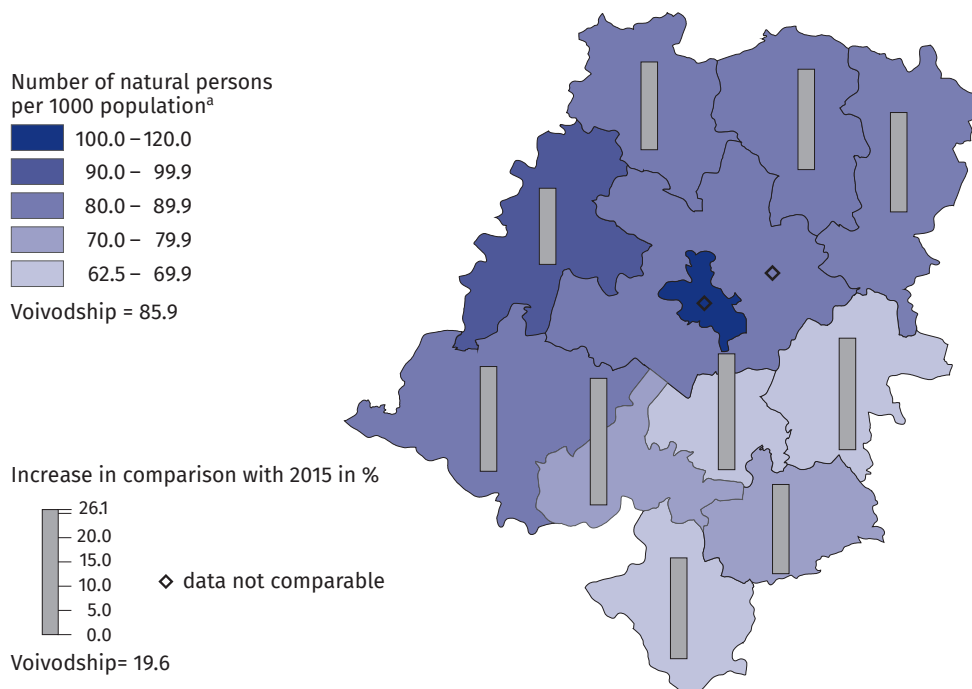
The most entities were registered in the city of Opole (21.1% of the total number), and then in powiats: Nyski (13.6%), Opolski (11.9%) and Brzeski (9.9%). The least units were in powiats: Głubczycki (4.0%), Namysłowski and Prudnicki (4.5% each) as well as Krapkowicki (4.9%). In all powiats there was an increase in the number of entities compared to 2022, whereas the highest in Opolski (by 3.3%), Namysłowski and Krapkowicki (2.5% each) as well as Prudnicki (by 2.2%).

Chart 4. National economy entities by selected PKD sections and by powiats in 2023 as of 31 December



The number of units per 1000 persons allows to determine level of entrepreneurship on a given territory. At the end of 2023, in Opolskie Voivodship there were 119.8 units per 1000 inhabitants (117.3 – the year before, and 100.8 – in 2015). In case of powiats the highest value of this indicator was noted in the city of Opole (188.0) and powiats: Brzeski (128.8) and Namysłowski (119.8), while the lowest in powiats: Strzelecki (83.5), Krapkowicki (93.1) and Prudnicki (98.4). In the case of natural persons conducting business activity the highest rate was noted in the city of Opole (120.0), and the lowest in Strzelecki Powiat (62.5).

Map 1. Natural persons conducting business activity per 1000 persons in 2023 as of 31 December

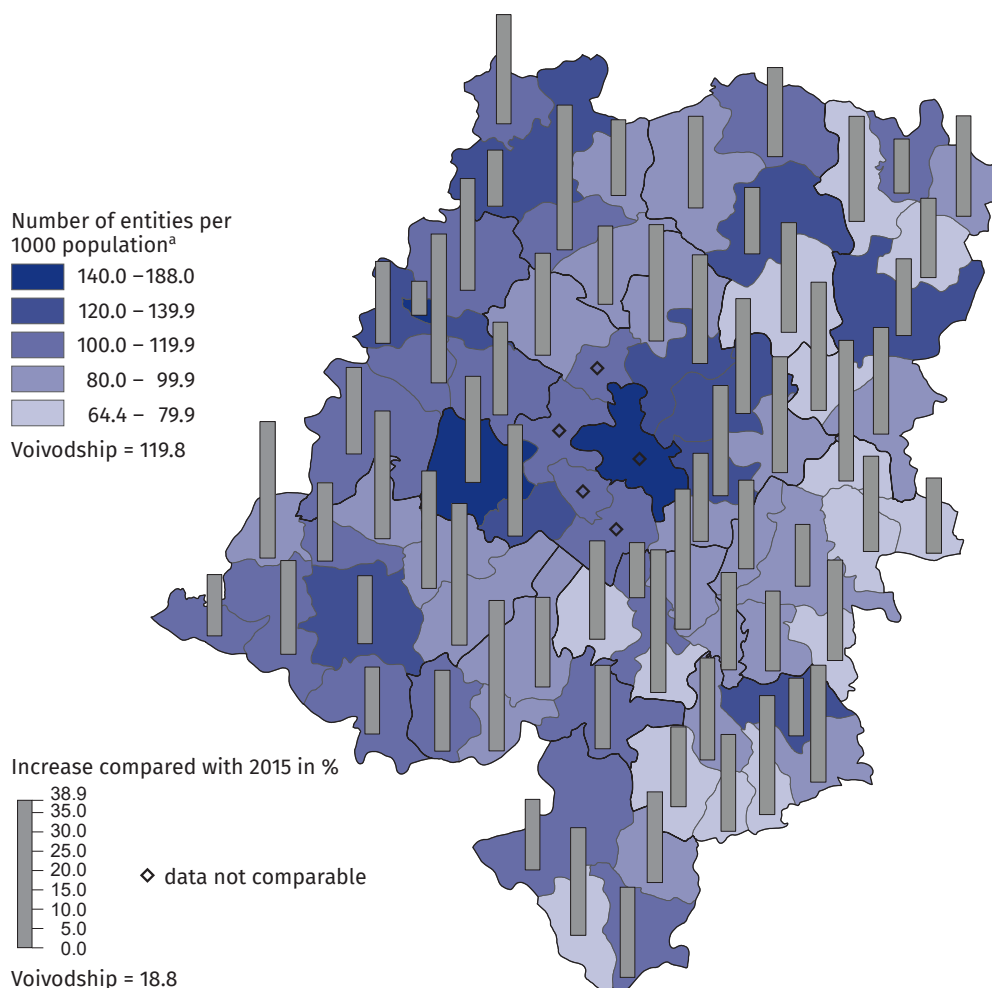


a Population as of 30 June 2023.

In 2023, per 1000 population of the Voivodship there were 9.1 commercial companies (8.7 – the year before, 7.1 – in 2015). The most advantageous value of this indicator was noted in the city of Opole (26.7), and least advantageous in powiaty: Prudnicki (4.1) and Głubczycki (4.4). The range of discussed indicator for limited liability companies was between 3.5 in Prudnicki Powiat and 22.6 – in the city of Opole, however in the voivodship per 1000 inhabitants there were approximately 7.7 companies.

When analysing the entrepreneurship indicator in gmina sit can be observed that in 2023 the most registered entities per 1000 inhabitants were recorded in the city of Opole (188.0), the city of Brzeg (152.7) Niemodlin gmina (140.4), however the lowest indicator was in the gminas: Jemielnica (64.4), Polska Cerekiew (64.6) and Zawadzkie (69.3). The indicator equal or higher than the average in the voivodship was observed in 14 gminas.

Map 2. National economy entities in the REGON register per 1000 population in 2023 as of 31 December

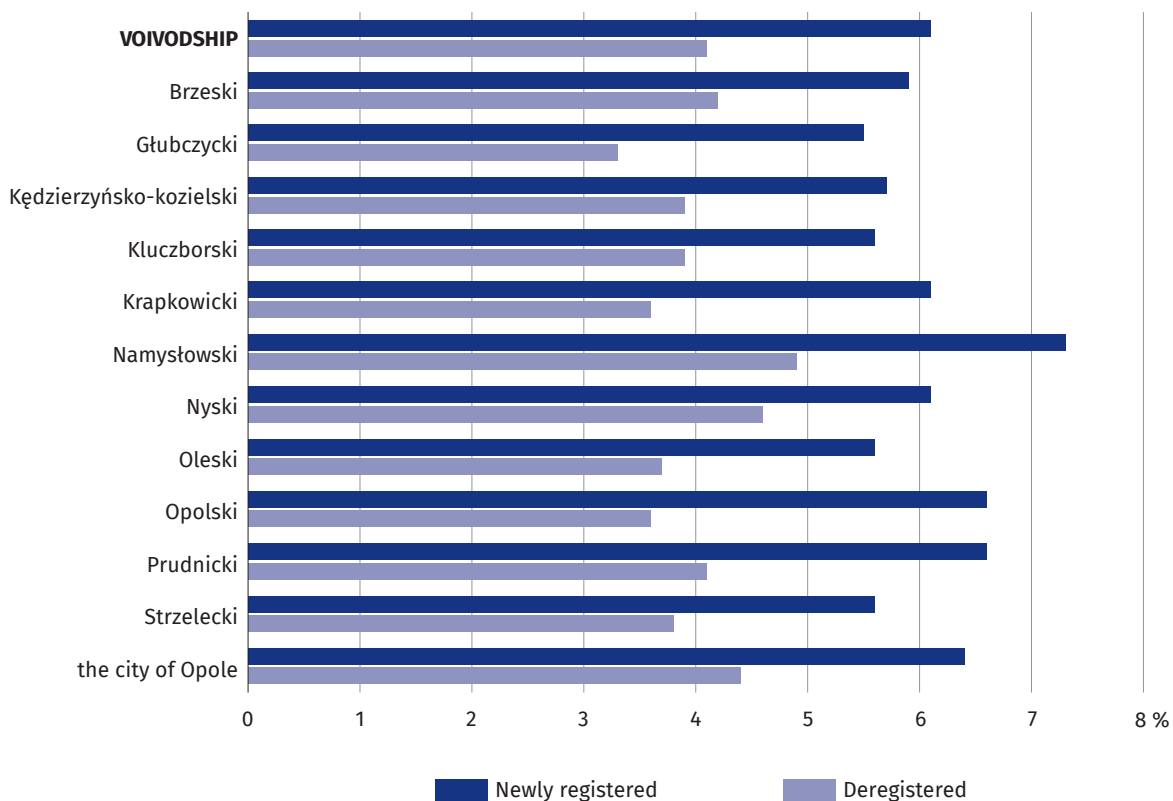


a Population as of 30 June 2023.

In 2023, in Opolskie Voivodship there were 1.0% more units entered into the REGON register than the year before, and by 2.4% compared to 2015. Among newly registered units, natural persons conducting business activity dominated; they accounted to 80.6%. The share of companies in the analysed units amounted to 10.6%, of which commercial companies – 9.6%. Newly registered units, as a main type of business activity indicated construction (19.8% of the total number of newly registered units), trade; repair of motor vehicles (16.6%) as well as professional, scientific and technical activities (9.0%). Those sections included almost a half of all newly registered units. The highest increase compared to 2022 was noted in sections: financial and insurance activities (by 116.0%), public administration and defence; social security contributions (by 100.0%) as well as electricity, gas, steam and heated water supply (by 52.9%). Decrease occurred, among others, in information and communication (by 20.7%), mining and quarrying (by 20.0%) and construction (by 10.7%).

In the spatial arrangement, the most new units were registered in the city of Opole (22.0% of the total number of newly registered units), and powiats: Nyski (13.5%) as well as Opolski (12.9%), and least in powiats: Głubczycki (3.6%) as well as Prudnicki, Krapkowicki and Strzelecki (4.9% each). Compared with 2022, the largest increase in the number of newly registered units was observed in Namysłowski Powiat (by 19.2%), as well as in powiats: Kędzierzyńsko-kozielski (by 11.7%) and Prudnicki (by 9.8%), however a decrease was observed in powiats: Kluczborski (by 9.1%), Nyski (by 6.2%) and Oleski (by 3.3%). The share of the newly registered units in the total number of units entered in the REGON register accounted to 6.1%. The range of this share amounted between 5.5% in Głubczycki Powiat to 7.3% – in Namysłowski Powiat.

Chart 5. The share of newly registered and deregistered in the total number of units by powiats in 2023



In the analysed year, there were 7.2% more entities deregistered from the REGON register than in 2022 and by 26.6% less in relations to 2015. Majority, i.e. 87.3% of deregistered units were natural persons conducting business activity. Deletions were noted, among others, in trade; repair of motor vehicles (24.3% of the total number of deregistered units), construction (20.2%) as well as manufacturing (9.6%). The highest increase of deregistered units, compared to 2022, was observed in sections: public administration and defence; social security contributions as well as electricity, gas, steam and heated water supply (by 4 times, respectively), water supply; sewerage, waste management and remediation activities (by 160.0%). Decrease occurred, among others, in mining and quarrying (by 25.0%), agriculture (by 17.4%) as well as health care and social assistance (by 12.1%).

The most deregistered units were in the city of Opole (22.5% of the total number of deregistered units), powiats Nyski (15.4%) and Opolski (10.6%), and least in powiats: Głubczycki (3.2%), Krapkowicki (4.4%) and Prudnicki (4.5%). Compared to 2022, the number of deregistered units increased, among others, in the city of Opole

(by 20.2%), as well as powiats: Brzeski (by 7.7%) and Namysłowski (by 6.5%). The share of the deregistered units in the total number of units accounted to 4.1% and varied between 3.3% in Głubczycki Powiat to 4.9% – in Namysłowski Powiat.

As of the end of December 2023, in the REGON register 10.5% more units suspended their activity than the year before and by 93.9% in relations to 2015. Compared to 2022, the highest increase in the number of entities with suspended activity occurred in sections: other service activities (by 16.3%), construction (by 14.9%) as well as manufacturing (by 13.6%). Decrease was noted in mining and quarrying (by 42.9%), electricity, gas, steam and heated water supply (by 12.5%) water supply; sewerage, waste management and remediation activities (by 5.3%).

In the range of all powiats, the increase in the number of units with suspended activity, compared to 2022, was noted in all powiats, and the largest increase occurred in Namysłowski powiat (by 15.8%). The share of units with suspended activity in the total number of registered entites accounted to 12.3% (from 10.8% in Krapkowicki Powiat to 14.6% – 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 (Journal of Laws 2023 item 773, as amended) and the regulations of the Council of Ministers of 30 November 2015 (Journal of Laws item. 2009, as amended) concerning the ways and methodology of running and updating the National Official Business Register, templates for applications, surveys and certifications. Information collected in the register are not statistical data (Article 41 paragraph 3 of an Act on Official Statistics) which means that they are – with certain exceptions – explicit and public.

Entities of national economy i.e. legal persons, organisational units without legal personality, natural persons conducting business activity and their local units are included in the REGON register.

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 entities obliged to report information to REGON register with this mode. In accordance with the applicable laws entry, 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 and entities referred to in the article 49a paragraph 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 article 42, paragraph 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, to change the characteristics of the entry, the deletion of the entry of a natural person conducting economic activity or its local unit, which do not subject to 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 years 2015-2023, the number of entities according to ownership sectors, 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, referred to in article 42, paragraph 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 § 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, an organisational entity without legal personality and a natural person conducting economic activity.

Local unit – an organised 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 units in places from which orders are given or in which work is organised,
- entities running their activities in the field of construction are local units by 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,
- health units of healthcare entity, referred to in the legislation on medical activity, 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 regulations stated otherwise.

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 unit, granted legal personality under special regulations. Typical legal persons are:

- limited companies (joint stock company, limited liability company, simple joint-stock company),
- 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. private partnership, common associations) and organisational entities without legal personality granted by law, which are entitled to legal capacity (e.g. registered partnership, professional partnership, limited partnership, 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 self-government's tasks and other organisational entities such as: schools, inspectorates, courts, etc.

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 - the Entrepreneurs' Law) and other natural person conducting an economic activity on his/her own with the aim of gaining profits, as well as a natural person conducting a private farm.

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

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

Self-government communities – in the REGON system under this term the following legal persons are classified: 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 *stationes 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, general partnerships, limited 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, is the entirety of rights and obligations of a shareholder resulting from his/her participation in the company, and it is a security. A joint-stock company can be created for any lawful purpose,
- **limited liability company** – commercial company of equity type, 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. Shareholders 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 formed by partners for the sole purpose of practising a liberal profession as an entity conducting business under its own name. Only natural persons, entitled to practise liberal professions such as: a lawyer, a pharmacist, an architect, a physician can be accomplices, called partners, in a professional partnership. Partners are liable for the general – not related to the practising of liberal professions – obligations of the partnership (e.g. refurbishment of premises). The liability of the partners is, in the latter cases, unlimited, personal, joint and subsidiary. A partner is not responsible for the partnership's liabilities that arise from the practising of a liberal profession by other partners or from acts or omissions of persons employed by the partnership under a contract of employment or other legal relationship, who were subject to another partner's management while providing services related to the activity of the partnership,
- **general partnership** – a partnership managing under its own name 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, 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, when distraining on the property of the company proves to be ineffective,

- **limited partnership** – a partnership which aims at managing an enterprise under its own name, 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 commandite sum,
- **limited joint-stock partnership** – a partnership, which aims at managing an enterprise under its own name, 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. Limited joint-stock 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. Civil law partnership cannot be a general partner. 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, respectively.

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 persons. 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”.

Private 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 private 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 of variable membership and variable 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, the 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 owner-founder (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.

Family foundation – a legal person designed for collecting property and managing assets in accordance with the founder’s will and paying benefits to beneficiaries. The family foundation operates on the basis of the Act of 26 January 2023 on Family Foundations.

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 organised form of a fund. A fund can operate as a legal person or can constitute a separate 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.

Note. The name “**fund**” also appears in the description of organisational units not having the legal form of a “fund”, but operating 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 legal basis for the 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 as well as professional and social interests, which is independent in its statutory activity of employees, national administration, territorial self-government, as well as other organisations. A trade union, as well as its organisational units, indicated in the statute 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 premises 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 premise 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 on 1 January 2008 by the Regulation of the Council of Ministers of 24 December 2007 regarding the Polish Classification of Activities (PKD) (Journal of Laws No 251, item 1885 as amended). 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 Rev. 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).