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## Amendment of Polish Classification of Economic Activities – PKD 2025



On 1 January 2025, the Council of Ministers' Regulation on the Polish Classification of Activities (PKD) of 18 December 2024 (the "Regulation") entered into force. It introduced a new Polish Classification of Activities called PKD 2025. The need to issue a new classification was due to changes made to the United Nations classification – *International Standard Industrial Classification of all Economic Activities ISIC Rev.5* and the European Union classification – *Statistical Classification of Economic Activities in the European Community NACE Rev. 2.1*.

### Scope of changes

**Changes to the classification are diverse:** they include introducing new grouping codes without changing their scope, dividing or aggregating existing items, and introducing completely new items, identified due to the increased importance of a type of activity in the economy, including as a result of technological progress.

The following types of relationships can be distinguished between individual codes under existing PKD 2007 and new PKD 2025:

- 1 to 1 (one PKD 2007 subclass corresponds to one PKD 2025 subclass);
- n to 1 (two or more PKD 2007 subclasses correspond to one PKD 2025 subclass);
- 1 to m (one PKD 2007 subclass was divided into two or more PKD 2025 subclasses);
- n to m (two or more PKD 2007 subclasses correspond to two or more PKD 2025 subclasses).

### Application rules

Since 1 January 2025, PKD 2025 applies, for instance, to:

- applications for registration of entities that start their business activity;
- applications for changing entries in the Central Registry and Information on Business Activity;
- applications for changing entries in the National Court Register or the National Official Register of National Economic Entities to change business objects under the Polish Classification of Activities.

**PKD 2007 can still be applied, but only until 31 December 2026 at the latest**, for entities that have already been registered, whose activity is designated under PKD 2007, and which do not apply after 1 January 2025 for changing their entries in the Central Registry and Information on Business Activity or for changing their business objects in the National Court Register or the National Official Register of National Economic Entities.

The code PKD 93.29.Z under PKD 2007 (*Other amusement and recreation activities*) is an exception. It may be applied in the cases specified above until 31 December 2025 at the latest.

## Automatic reclassification

You may reclassify the codes for your existing business activities from PKD 2007 to PKD 2025 on your own:

- **by 31 December 2025 for code PKD 93.29.Z under PKD 2007;**
- **by 31 December 2026 for any other codes under PKD 2007.**

It is planned that after the transitional period, i.e. **on 1 January 2026 or 1 January 2027**, respectively, codes defining the business objects pursued so far by entities registered in the Central Registry and Information on Business Activity, the National Court Register, the National Official Register of National Economic Entities, and other official registers will be reclassified automatically.

Activity codes characterised by 'one to one' and 'n to one' relationships may be reclassified easily, whether independently or automatically. Meanwhile, the reclassification for the 'one to m' and 'n to m' relationships can be the most difficult. For this reason, a so-called '**correspondence key**' (interpretation key) has been developed, which contains the 'one to one' relationships based on the 'one to m' key. Out of the several groupings into which the existing code has been divided, one grouping has been selected as the most appropriate due to its scope. A list of the types of relationships for each classification item (together with the correspondence key described above) is included in an annex to the Regulation. **Hence, it is worth verifying whether the automatic reclassification will adequately reflect the activities actually carried out by the entity.** It is also a good opportunity to verify whether the business objects should be updated by adding any new categories or deleting any obsolete ones.

## How can we help?

Should you have any questions or difficulties in complying with the new Regulation, our experts will assist you in identifying the right codes for your business under PKD 2025 and in filing the relevant applications to update the data in the registers.

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## Who will my adviser be?

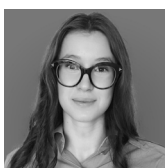


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