



Classifications



Classifications

[Polish Classification of Activities \(PKD 2007\)](#)

[Polish Classification of Goods and Services \(PKWiU 2008\)](#)

[Polish Classification of Goods and Services \(PKWiU 2015\)](#)

[Classification of Fixed Assets \(KŚT 2010\)](#)

[Polish Classification of Types of Constructions \(PKOB\)](#)

[International Classifications](#)

The system of statistical correspondence among economic classifications

Compiled/used (coding system)	Classifications of activities	Classifications of products (goods and services)	Derivatives of products classifications	Foreign Trade Classifications
The United Nations UN	ISIC	CPC		HS
	International Standard Industrial Class. of All Economic Activities	Central Product Classification		Harmonized Commodity Description and Coding System
European Union EU	NACE	CPA	PRODCOM List	CN
	Statistical Classification of Economic Activities in the European Community	Classification of Products by Activity		Combined Nomenclature
Poland	PKD	PKWiU	PRODPOL List	CN
	Polish Classification of Activities	Polish Classification of Goods and Services		Combined Nomenclature

Polish Classification of Activities (PKD 2007)

PKD is based on NACE - the Statistical Classification of Economic Activities in the European Community, which was established by the Council Regulation No 3037/90 of October 9th, 1990 (OJ No L 293 of Oct. 24th 1990) and amended later by the Commission Regulation (EEC) No 761/93 of March 24th, 1993 (OJ No L 83 of 03.04.1993) and No 29/2002 of December 19th 2001 (OJ No L 6 of 10.01.2002). The Regulation (EC) No 1893/2006 of the European Parliament and of the Council, of 20 December 2006, established statistical classification of economic activities NACE Revision 2 and amended Council Regulation No 3037/90.

PKD-2007 is fully methodologically, conceptually, in the scope and coding system (up to fourth digit) coherent and comparable with the classification NACE Revision 2.

PKD is the classification which hierarchically systematized division of the kinds of social-economic activities that are carried out by units (economic subjects).

PKD is the basis of economic and social classifications system. The other classifications refer to PKD, especially the Polish Classification of Goods and Services. PKD defines symbols, names and the range of respective classification groupings at five different levels, i.e. sections, divisions, groups, classes and the last - subclasses - which includes activities of the national interest. The classification is used, among other things, for:

- classification of economic subjects for the needs of REGON - the official register of national economy subjects, according to their activity,
- presentation of national economy structure from the point of view of the social work division,
- compilation of dynamic series for the needs of economic analysis of the economic development,
- elaboration of national economy balances, including integrated national accounts,
- making international comparisons,
- compilation of statistical information, respectively comparable with other countries.

The kinds of activities are defined as prevailing, subordinate, auxiliary.

The Polish Classification of Activities PKD-2007 was established by [the Regulation of the Council of Ministers of December 24th, 2007](#) (JL No 251, item 1885). It has substituted for the classification being in force established by the Regulation of the Council of Ministers of January 20th, 2004 (JL No 33, item 289).

STATISTICAL CLASSIFICATION OF ECONOMIC ACTIVITIES IN THE EUROPEAN COMMUNITY

Polish Classification of Activities (PKD 2007)

- [Structure of the classification in PDF format](#)
- [Structure of classification in MS-Excel format](#)

Polish Classification of Goods and Services (PKWiU 2008)

The Polish Classification of Goods and Services is the first Polish classification of products i.e. including as well services as goods.

The structure of the classification is based on the Statistical Classification of Economic Activities in the European Community (NACE), the Classification of Products by Activity (CPA) and the PRODCOM List (PRODCOM).

Concerning goods the Combined Nomenclature (CN) determines material scope of the PKWiU groupings.

PKWiU has been created mainly for statistical needs and for source record-keeping and it is the base for:

- compiling derivative nomenclatures of goods and services being the lists of goods' or services' groupings chosen from PKWiU and for reporting of production, sales, commodity turnover, reserves, transportation and similar,
- arranging the source record-keepings of economic subjects in the form of material indexes, commodities indexes and similar record-keeping tools.

PKWiU is 7-digits classification. Groupings at the level of 7th digit were created solely for the national needs to enable:

- further disaggregation of statistical data collected from economic subjects, which are designed for the national statistical needs;
- improvement and standardization of the source record-keepings of the economic subjects.

The Polish Classification of Goods and Services in the international system of statistical classifications

The economic classifications are in statistics the main instrument for collection, elaboration as well as for presenting statistical data.

PKWiU in the international system of statistical classifications:



PKWiU is integrally connected with the international economic classifications. It is harmonized and has conceptual, scope and coding correspondence with them.

How Polish Classification of Goods and Services is built?

The Polish Classification of Good and Services is the classification of the national and imported products being in the Polish economic circulation.

Products means goods and services. Goods means raw materials, semi-finished products, final goods, assemblies and parts - if they are in circulation.

The concept of services includes:

- every activities provided for economic units, which are carrying out manufacturing activities but not creating directly new material goods - services for manufacturing,
- every activities provided for the national economic units and for the population, designed for the individual, collective and national society consumption.

The Polish Classification of Good and Services groups products divided into ten levels.

The structure of PKWiU is as follow:

The symbol of grouping	The name of grouping	The scope given by classification
A	section	
XX	division	
XX.X	group	
XX.XX	class	PKD 2007 (NACE Rev.2)
XX.XX.X	category	
XX.XX.XX	subcategory	CPA 2008 - 6 digits
XX.XX.XX.X	heading	PKWiU 2008 - 7 digits

The last level of the structure (7-digits groupings) were created exclusively for the national statistical needs. The Polish Classification of Goods and Services (PKWiU) was established by [the Regulation of the Council of Ministers of October 29, 2008](#) (JL No 207, item 1293). This Regulation shall become effective on 1 January 2009 for the purposes of:

- imposing the goods and services tax,
- imposing the corporate and persons' income tax or the flat rate income tax in the form of lump sum from recorded income and tax card.

In case of difficulty in establishing the proper grouping the interested unit may apply in writing for assistance in classifying a kind of activity, good or service, fixed asset, type of construction and for issuing an information, to the Centre of Standard in Classifications of the Statistical Office in Łódź, ul. Suwalska 29, 93-176 Łódź.

Polish Classification of Goods and Services (PKWiU 2008)

- [Structure of the classification in PDF format](#)
- [Structure of the classification in MS-Excel format](#)

Polish Classification of Goods and Services (PKWiU 2015)

The Polish Classification of Goods and Services (PKWiU 2015) introduced by way of the [Regulation of the Council of Ministers of 4 September 2015](#) (JL of 2015, item 1676), shall be used in statistics, registration, documentation and accounting, and also in official registers and public administration information systems from 1 January 2016.

According to the introductory regulation, the Polish Classification of Goods and Services (PKWiU) introduced by way of the Regulation of the Council of Ministers of 29 October 2008 (JL No. 207, item 1293, as amended), shall be used concurrently in statistics, registration, documentation and accounting, and also in official registers and public administration information systems until 31 January 2016 for the purposes of:

1. imposing the goods and services tax,
2. imposing the corporate and persons' income tax or the flat rate income tax in the form of lump sum

from recorded income and tax card

- until 31 December 2017 the Polish Classification of Goods and Services (PKWiU) introduced by the Regulation of the Council of Ministers of 29 October 2008 on the Polish Classification of Goods and Services (PKWiU) shall be used.

The Polish Classification of Goods and Services (PKWiU 2015) was compiled for statistical needs, and it may also constitute the basis of lists of groupings, specific goods and services used in making economic decisions, as well as the organization of source registers of economic subjects in the form of material indexes, commodities indexes and similar registration tools.

The Polish Classification of Goods and Services is a seven-level classification of products (i.e. goods and services of domestic origin and imported). The structure of the classification is based on the Statistical Classification of Activities in the EU -NACE Rev.2 and the Classification of Products by Activity (CPA Rev.2.1). For the first four levels of the PKWiU 2015 the origin of products, defined by the PKD 2007 (NACE Rev.2), was (similarly to the CPA Rev.2.1) adopted as a criterion for their division. At the 5 and 6-digit levels ("categories" and "subcategories") in the PKWiU 2015 a division of products was adopted, defined at the same levels as in the European classification of products according to activity (CPA) from which 5 and 6-digit symbols and their names were also assumed. Groupings of the level of 7 digits were solely created for national needs. The material scope of most groupings including goods is defined by the material scope of relevant items of the Combined Nomenclature (CN).

Polish Classification of Goods and Services (PKWiU 2015)

- [Structure of the classification in PDF format](#)
- [Structure of the classification in MS-Excel format](#)

Classification of Fixed Assets (KŚT 2010)

The Classification of Fixed Assets (KST) is a systematized list of the objects of fixed properties applied among others to recording purposes, for fixing the rates of amortization deduction and for statistical surveys.

In KST as a basic unit of recording is taken the single element of a fixed property meeting the given functions in manufacturing goods and in provision of services. In the record-keeping only in a few cases is allowed to assume as a single structure so-called collective structure, which may be, for example, a set of pipes or street lamps of one kind used in a plant's area, in a street, in a housing estate, or computer's sets etc.

The Classification of Fixed Assets is used in the statistical reporting and in accounting recording of the fixed assets.

The Classification of Fixed Assets (KST) was established by [the Regulation of the Council of Ministers of December 10th, 2010](#) (JL No 242, item 1622).

The Classification of Fixed Assets (KST) replaced the Classification of the Fixed Assets (KST) established by the Regulation of the Council of Ministers of December 30th, 1999 (JL No 112, item 1317) amended by the Regulation of the Council of Ministers of February 12th, 2002 (JL No 18, item 169) and of November 16th, 2004 (JL No 260, item 2589).

Classification of Fixed Assets (KŚT 2010)

- [Structure of the classification in PDF-format](#)
- [Structure of the classification in MS-Excel format](#)

Polish Classification of Types of Constructions (PKOB)

The Polish Classification of Types of Constructions (PKOB) is a systematized list of construction objects which are the final products of construction activity. It was compiled based on the European Classification of Types of Construction (CC), which is in accordance with the UN recommendations.

PKOB has four levels structure i.e. sections, divisions, groups and classes. The coding system, the descriptions of groupings and the explanatory notes defining the scope of classes are taken from the CC classification.

PKOB is designed for the needs of construction activity statistics, for making up construction reports, lists of buildings and flats, price statistics of construction objects and for national accounts. Moreover, the classification is used to classify construction objects. It may be used when an object changes its application, in the course of renovation, demolition and modernization of a construction object.

The Polish Classification of Types of Constructions (PKOB) was established by [the Regulation of the Council of Ministers of December 30th, 1999](#) (JL No 112, item 1316). It was amended by the Regulation of the Council of Ministers of February 12th, 2002 (JL No 18, item 170).

The Polish Classification of Types of Constructions (PKOB) replaced the Classification of Types of Constructions, issued by the CSO President's Order of October 25th, 1989.

Polish Classification of Type of Construction (PKOB)

- [Structure of the classification in PDF format](#)
- [Structure of the classification in MS-Excel format](#)