



## Terms used in official statistics



### Special purpose entity/ Special purpose vehicle

#### Definition:

A special purpose entity (SPE) or special purpose vehicle (SPV) is usually a limited company or a limited partnership, created to fulfil narrow, specific or temporary objectives and to isolate a financial risk, a specific taxation or a regulatory risk.

#### Source:

- Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union

*Place of publication: (Dz. Urz. UE L 174 z 26.06.2013, str. 1, z późn. zm.)*

Contact person on methodology:

Urząd Statystyczny we Wrocławiu

e-mail: [sekretariatuswro@stat.gov.pl](mailto:sekretariatuswro@stat.gov.pl)