



Terms used in official statistics



Foreign capital

Definition:

Capital contributed to the unit in the form of financial resources (cash, shares, bonds), tangible fixed assets (machines, equipment, means of transport, real estate) and intangible assets (patents, licenses, etc.) by a foreign entity. A foreign entity may be: a natural person without Polish citizenship; a legal person located abroad; an organizational unit without legal personality located abroad.

Source:

- Act of 29 September 1994 on Accounting

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Amendments to the description of a concept:

- **Foreign capital**

Description of the concept that applied to: 30.04.2018