



Important changes to the Polish Classification of Activities from 2025

The draft regulation of the Council of Ministers on the new version of the Polish Classification of Activities ('PKD 2025') is almost complete.

If the legislative process goes according to plan, PKD 2025 will come into force on 1 January 2025, replacing the existing classification ('PKD 2007').

The genesis of the changes

PKD 2025 reflects the international standard for the classification of economic activities ISIC Revision 5 and the EU regulations NACE Rev. 2.1.

Its purpose is to take into account – in statistics, records and documentation and accounting, as well as in official registers and public administration information systems – the dynamic economic changes that have taken place since the introduction of PKD 2007 – particularly in the technology and service industries.

Scope of change

PKD 2025 introduces as many as **five levels of detail**, which allows for precise definition of activities and facilitates the identification of new forms of economic activity.

In addition, some items of the PKD classification have been **subdivided or aggregated**.

The **names of some groups have also been changed**, which will often entail a modification of their scope as well.

Some subclasses are moved to **other sections, divisions or groups**. In addition, new groupings are created for activities that were not previously distinguished (for example, intermediary services).

Required actions for existing entrepreneurs

With the entry into force of PKD 2025, a **two-year transitional period** lasting **until 31 December 2026** - will start to run, during which businesses operating under the PKD 2007 classification will be able to adapt the PKD codes to the new classification on their own



An exception to the above rule will be those business entities that perform activities classified under PKD 2007 code: 93.29.Z (*Other entertainment and recreational activities*). In this case, **the transition period will be shortened to 12 months (until 31 December 2025)**.

In addition, from 1 January 2025, any application by an entrepreneur to register changes in the subject matter of its economic activity, submitted to the Central Register of Economic Activity and Information ("CEIDG") or the Register of Entrepreneurs of the National Court Register ("KRS"), will force the adjustment of PKD codes according to PKD 2007 to PKD 2025.

Required actions for new entrepreneurs

On the other hand, entrepreneurs **who (i) commence their business activities after 1 January 2025 or (ii) whose entry in the registers is to take place after 1 January 2025** will be required to include PKD codes according to PKD 2025 in their applications for entry in these registers.

This applies in particular to situations in which the articles of association of the company were concluded still in 2024 and in which PKD 2007 codes were used.

End of the transition period

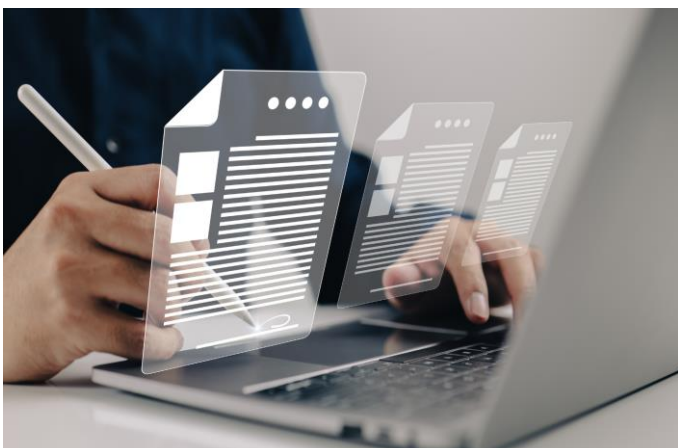
PKD 2025 will be used in parallel with PKD 2007 until the **end of 2026** to facilitate the transition and enable consistent economic statistics.

However, after the end of the transition period (i.e. from 1 January 2027), it is planned to introduce automatic reclassification of entities in public registers (including CEIDG and KRS).

PKD data will be **updated automatically in accordance with the official schema for the relation of PKD 2025** codes to PKD 2007 codes, annexed to the Regulation of the Council of Ministers, which, however, raises the risk of a discrepancy between the entrepreneur's assumptions and the reclassification result.

PKD 2025 is a significant update that will affect almost 5,3 million entrepreneurs in Poland (Chief Statistical Office data for October 2024).

To avoid potential problems, it is advisable to familiarize yourself with the planned changes now and consider aligning your PKD activity codes with the PKD 2025 classification.



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Kontakt

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