Registrations and bankruptcies of enterprises in the third quarter of 2026

10.11.2026

9.2% ⇩

A decrease in the number of registrations of enterprises per year

In the third quarter of 2026, there were 77 520 registrations of enterprises recorded i.e. 9.2% registrations less than in the corresponding period of previous year and 108 enterprises declared bankruptcy i.e. 7 bankruptcies more than in the third quarter of 2025.

Registrations of enterprises

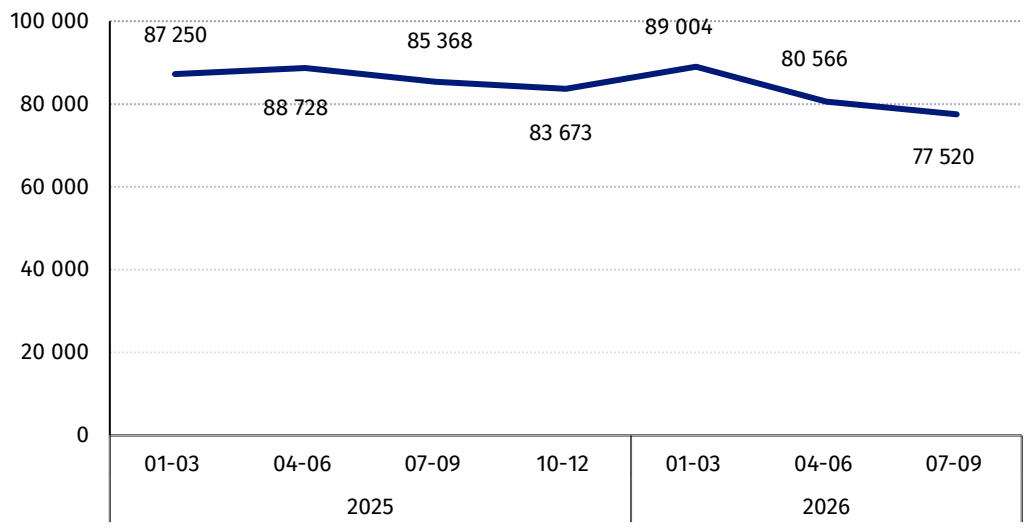
The number of business registrations in the third quarter of 2026 amounted to 77 520 compared to 85 368 in the same period of the previous year. More than half of all registrations concerned three kinds of activity: services (25.2%), construction (19.0%), and trade; repair of motor vehicles (12.6%). Registrations fell across all sections compared to the third quarter of last year, with the largest drops in accommodation and catering (by 21.1%). In industry and in transportation and storage, number of business registration decreased by 7.1% and 8.2%, respectively.

In the third quarter of 2026, ¼ of registrations were recorded in services, where the decrease in the number of registrations was noted (by 9.1%) compared to the same period of 2025

Natural persons conducting economic activity still is the largest group of registered entities (78.6%), although the number of their registrations decreased by 13.8% year on year. Limited liability companies accounted for 19.3% of all registrations, and compared to the third quarter of 2025, 15.8% more entities with this legal form were registered. The number of cooperative registrations increased by 22.0%, i.e., 150 registrations compared to 123 in the third quarter of 2025, with 136 of them concerning a special type of cooperative, namely energy cooperatives (their activity focuses solely on the production, storage, and trade of electricity or heat from renewable energy sources).

The number of registrations increased by 22.0%, and over 90% of cooperative registrations concern energy cooperatives

Chart 1. Number of registrations of enterprises



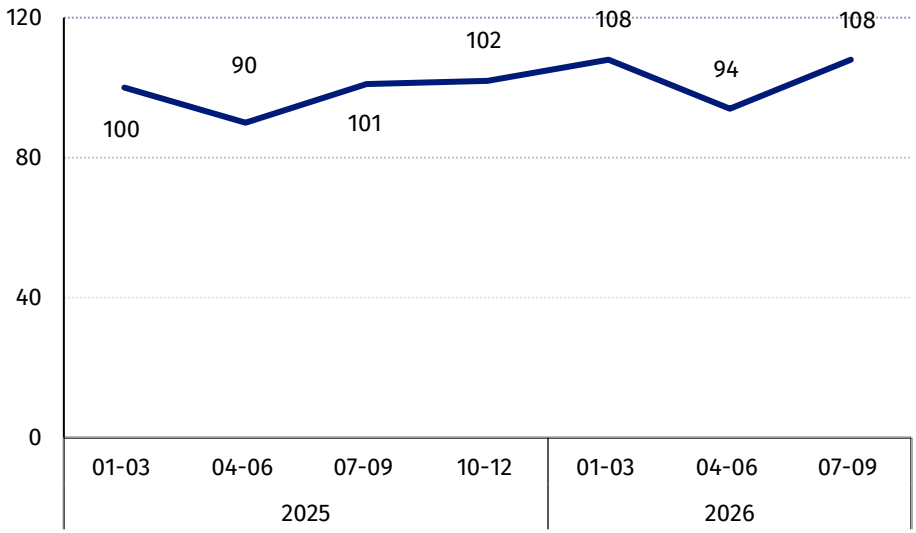
Bankruptcies of enterprises

In the third quarter of 2026, 108 bankruptcies were recorded (compared to 101 in the same period of 2025). An increase in the number of bankruptcies was observed among others in the sections: industry (by 8 entities), construction (by 4), transportation and storage (by 4). A decrease in the number of bankruptcies occurred in the sectors of trade; repair of motor vehicle (by 10 entities), accommodation and catering (by 2), services (by 1).

An increase in the number of bankruptcies was recorded for public limited companies (by 8 entities), limited partnerships (by 3), simple joint stock companies (by 1), and limited liability companies (by 1). A decrease in the number of bankruptcies was recorded for general partnerships (by 3), natural persons conducting economic activity (by 2 entities), and cooperatives (by 1). For other legal forms, the number of bankruptcies stayed at the same level compared to the third quarter of 2025.

In the third quarter of 2026, the number of bankruptcies amounted to 108, i.e., 7 more than in the same quarter of last year

Chart 2. Number of enterprises that declared bankruptcy



Methodological notes

The data presented in this study are prepared in accordance with the guidelines of Eurostat and include information on registration and bankruptcy of enterprises (defined as a single legal unit) with a predominant kind of activity classified as, according to NACE Rev. 2, sections from B (mining and quarrying) to S (other service activities), excluding section O (public administration and defence; compulsory social security) and division 94 (activities of membership organisations).

By legal form, the data include the: civil partnerships operating based on a contract concluded in accordance with the Civil Code, natural persons conducting economic activity, professional partnerships, public limited companies, simple joint stock companies, limited liability companies, general partnerships, limited partnerships, public limited partnerships, cooperatives, branches of foreign enterprises, companies provided for in provisions other than the Commercial Companies Code and the Civil Code or legal forms to which the provisions on companies apply, foreign enterprises, state-owned enterprises, entities with no specific legal form.

In the study, there are additional forms of grouping introduced apart from the general classification:

- "industry" including sections of NACE Rev. 2: mining and quarrying (section B), manufacturing (section C), electricity, gas steam and air conditioning supply (section D), water supply; sewerage, waste management and remediation activities (section E);
- "services" including sections of NACE Rev. 2: financial and insurance activities (section K), real estate services (section L), professional, scientific and technical activities (section M), administrative and support service activities (section N);
- "other sections" including sections of NACE Rev. 2: education (section P), human health and social work activities (section Q), arts, entertainment and recreation (section R), other service activities (section S excluding division 94 activities of membership organisations).

The number of registrations in a given quarter applies to enterprises that were registered in the National Official Registry of Entities of the National Economy (REGON) in a given quarter. The registrations also include natural persons that terminated than restarted economic activity.

The number of bankruptcies in a given quarter applies to enterprises against which a decision on declaration of bankruptcy has been issued by a competent District Court in a given quarter (published in the National Debt Register).

In case of quoting Statistics Poland data, please provide information: “Source of data: Statistics Poland”, and in case of publishing calculations made on data published by Statistics Poland, please include the following disclaimer: “Own study based on figures from Statistics Poland”.

TABULAR ANNEX

Table 1. Number of registrations of enterprises by kind of activity

SPECIFICATION	2025				2026		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3
TOTAL	**87 250**	**88 728**	**85 368**	**83 673**	**89 004**	**80 566**	**77 520**
Industry (sections B,C,D,E)	6 298	6 592	6 098	6 284	6 391	5 824	5 664
Construction (section F)	16 811	17 433	16 318	14 263	16 798	15 715	14 767
Trade; repair of motor vehicles (section G)	11 742	11 354	10 314	10 728	11 464	10 135	9 797
Transportation and storage (section H)	5 638	5 293	5 281	4 972	6 289	5 074	4 850
Accommodation and catering (section I)	2 847	3 641	2 830	2 384	2 884	3 436	2 232
Information and communication (section J)	6 998	6 823	6 868	6 866	7 422	6 314	6 174
Services (sections K,L,M,N)	21 874	22 066	21 493	20 932	22 211	20 689	19 541
Other sections (P,Q,R,S excluding division 94)	15 042	15 526	16 166	17 244	15 545	13 379	14 495

Table 2. Number of registrations of enterprises by legal form

SPECIFICATION	2025				2026		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3
TOTAL	**87 250**	**88 728**	**85 368**	**83 673**	**89 004**	**80 566**	**77 520**
Civil law partnerships	1 069	885	887	832	908	944	693
Natural persons conducting economic activity	71 906	74 383	70 686	68 312	72 375	64 840	60 923
Professional partnerships	20	18	17	21	26	22	20
Public limited companies	33	24	32	25	19	28	22
Simple joint stock companies	186	191	267	298	309	294	348
Limited liability companies	13 476	12 735	12 915	13 276	14 781	13 905	14 953
General partnerships	234	185	190	173	163	146	157
Limited partnerships	203	161	188	175	165	185	181
Public limited partnerships	18	17	14	12	17	20	11
Cooperatives	38	67	123	500	179	129	150
Branches of foreign enterprises	48	46	34	44	52	38	46
Others, including without specific legal form[1]	19	16	15	5	10	15	16

[1]Item includes: companies provided for in the provisions of acts other than the Code of Commercial Companies and the Civil Code or legal forms, to which regulations on companies apply, foreign companies, state-owned enterprises, without specific legal form.

Table 3. Number of bankruptcies of enterprises by kind of activity

SPECIFICATION	2025				2026		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3
TOTAL	**100**	**90**	**101**	**102**	**108**	**94**	**108**
Industry (sections B,C,D,E)	34	26	28	30	33	26	36
Construction (section F)	9	19	10	16	13	21	14
Trade; repair of motor vehicles (section G)	22	19	29	23	27	13	19
Transportation and storage (section H)	12	9	10	4	13	12	14
Accommodation and catering (section I)	1	1	3	4	4	1	1
Information and communication (section J)	3	2	3	6	3	1	4
Services (sections K,L,M,N)	16	10	17	17	12	17	16
Other sections (P,Q,R,S excluding division 94)	3	4	1	2	3	3	4

Table 4. Number of bankruptcies of enterprises by legal form

SPECIFICATION	2025				2026		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3
TOTAL	**100**	**90**	**101**	**102**	**108**	**94**	**108**
Natural persons conducting economic activity	6	11	11	6	12	9	9
Professional partnerships	0	0	0	0	0	0	0
Public limited companies	5	6	4	7	8	7	12
Simple joint stock companies	0	0	0	0	0	1	1
Limited liability companies	78	63	78	80	78	67	79
General partnerships	2	1	3	4	0	0	0
Limited partnerships	5	7	3	3	8	7	6
Public limited partnerships	1	0	0	0	0	0	0
Cooperatives	3	2	2	2	2	3	1
Branches of foreign enterprises	0	0	0	0	0	0	0
Others, including without specific legal form[1]	0	0	0	0	0	0	0

[1]Item includes: companies provided for in the provisions of acts other than the Code of Commercial Companies and the Civil Code or legal forms, to which regulations on companies apply, foreign companies, state-owned enterprises, without specific legal form.

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