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English Translation Equivalents of Selected Polish Partnership Types Revisited from the Perspective of Comparative Law

Summary: The goal of this paper is to verify the acceptability of the English equivalents of *spółka cywilna* and *spółka jawna* proposed in literature in the light of comparative legal analysis and, in addition, to assess how useful comparative law might be as a tool in legal translation. The analysis covered the abovementioned Polish partnership types as well as the English and American partnership known as *general partnership*. As a result, conclusions were drawn as to whether the term *general partnership* could be a functional equivalent of either of the Polish partnership types and as to possible alternative equivalents.

Key words: functional equivalents, comparative law, general partnership

1. Introduction

Interfaces between comparative law and legal translation have been perceived by numerous scholars, and comparative law has been pointed out as a useful tool in translation, and vice versa (cf. Pommer 2008, Engberg 2013, Glanert 2014, Soriano-Barabino 2016). The practical usefulness of comparative legal analysis can be put to the test in the face of translation challenges posed by the incongruence of legal systems. One of the areas of controversy where comparative law might be of use relates to the English equivalents of Polish business structures, including partnerships.

It is important to note that legal translation cannot be taken for granted as just one of many branches of specialised translation. Law, embedded in legal texts, is by far a unique national phenomenon and thus shapes legal translation as translation not only between languages but also between legal systems.

Hence, the legal translator is faced with the incongruence of their concepts and categories (Šarčević 1997: 1-19).

Comparative law, in short, is the comparison of the different legal systems of the world (Zweigert & Kötz 1998: 2). It has two facets: a scientific one, where it is considered as a science or a study and research discipline, and the practical one, where it serves as a study method and an accessory discipline, used as a tool to achieve other means. The usefulness of comparative law for legal translators, for whom comparison is not an end in itself, lies in the latter perspective (Soriano-Barabino 2016: 12-20).

The goal of the present paper is to verify the appropriateness of potential English equivalents of selected Polish partnership types using comparative legal analysis and, in addition, to assess the usefulness of comparative law as a translation tool. The Polish-English equivalents of business structures have already been the subject of study (Biel 2006, 2007). In the present paper, the various proposed English equivalents of two very common Polish partnership types, that is *spółka cywilna* and *spółka jawna*[1], will be analysed. The English law and the U.S. law have been assumed as the reference legal framework.

2. Methodology of comparative law in the context of legal translation

Comparison of the legal systems of different nations can be done on a large scale or on a smaller scale, and consequently, macrocomparison and microcomparison are distinguished. The former refers to comparing the spirit and style of different legal systems, their methods of thought and procedures. The latter, on the other hand, deals with specific legal institutions or problems, i.e. the rules to solve actual problems or particular conflicts of interests (Zweigert and Kötz 1998: 4-5).

The basic methodological principle of comparative law is functionality. In law, the only things which are comparable are those which have the same function. This assumption rests on the fact that every legal system encounters essentially the same problems and solves them by quite different means, yet very often achieving similar results (ibid.: 34-35). The question posed is 'Which institution in system B performs an equivalent function to the one under survey in system A?' (Örücü 2007: 51).

[1] At the end of 2021, there were approx. 292,800 and 36,900 partnerships of these types, respectively https://stat.gov.pl/download/gfx/portalinformacyjny/pl/defaultaktualnosci/5504/1/26/1/zmiany_strukturalne_grup_podmiotow_gospodarki_narodowej_w_rejestrze_regon_2021.pdf [access: 27 September 2022].

The central principle of functionality in comparative law could be juxtaposed with the search for functional equivalents in legal translation. Since absolute correspondence – in the sense of mathematical or logical equivalence – cannot be achieved at the level of text in translation, equivalence as understood nowadays 'simply means that X can be used to translate Y and vice versa, without implying that they are identical at the conceptual level' (Šarčević 1997: 233-235). From the current perspective, the reproduction of the source text should be rendered in a way that is accessible to foreign recipients (Pieńkos 1999: 127-128, Alcaraz Varó and Hughes 2002: 153). The translator's goal is to find the closest natural equivalent in the target system, which 'most accurately conveys the legal sense of the source term and leads to the desired results' (Šarčević 1997: 235).

When searching for equivalents, translators should approach the issue as if they were comparative lawyers, thus identifying its nature and finding how it is handled in the target system so as to arrive at the concept with the same function. A functional equivalent is not automatically suitable, though. Some might not be accurate enough and be misleading, and thus their acceptability needs to be verified (Šarčević 1997: 235-236). Šarčević (ibid.: 237-249) proposes to use conceptual analysis for establishing qualities of particular concepts, which involves establishing essential (as opposed to accidental) features of a concept in the source system and its equivalent in the target system, and then matching up these features. Three possible categories of equivalence include near equivalence (concepts share all the essential and most accidental features), partial equivalence (concepts share most essential and some accidental features), non-equivalence (a few or no features are the same, or there is no equivalent at all). In the third case, a functional equivalent (if any) is unacceptable. Most equivalents turn out to be partial, and their acceptability needs to be assessed in view of their structure/classification, scope of application and the legal effects of both source and target terms.

Before dismissing a functional equivalent, translators should attempt to compensate for the incongruence, which can be achieved by lexical expansion (Šarčević 1997: 249-251). If no acceptable functional equivalent is found, then a possible solution is to omit the term and explain it using a descriptive paraphrase (ibid.: 252-254). If the above methods fail, another option might be to search for an alternative equivalent. The use of a given alternative equivalent should be considered in terms of its legal implications, the best alternative being a neutral one. A neutral equivalent should reflect the general idea behind the source term without a risk of false similarity to any institution in the source and target language. It is also possible to use borrowings or naturalisations but rather as a last resort. Ultimately, translators will be forced to create transparent, grammatically acceptable and semantically motivated neologisms (Pieńkos 1999: 126-127, Šarčević 1997: 252-262). Functional equivalents could be described as oriented towards the target language and the target system. It seems that alternative equivalents could be referred to as source-language and/or source-system-oriented ones (cf. Biel 2006, Kierzkowska 2002: 95, Pieńkos 1999: 127).

3. Business structures in the Polish, English and U.S. legal systems – a macro-analytical view

In comparative legal analysis, a first step towards understanding the legal reality of different legal systems is macroanalysis. The same holds true for the translation of legal texts, and translators need a general overview of the legal system they work with in order to later analyse the specific branches, concepts and institutions therein (Soriano-Barabino 2016: 17).

At the outset, it is worth noting that the legal systems of English-speaking jurisdictions in their majority belong to the common law legal tradition. The Polish legal system, on the other hand, bears all the characteristics of the civil law tradition and, except for the communist period, Polish law has been influenced by German and French legal systems (Morawski 2009: 70; Gondek 2006: 548).

As regards business organisations, a distinction in the Polish legal system is made between partnerships and companies (corporations), governed chiefly by the Civil Code and the Code of Commercial Companies and Partnerships. Among partnerships, a clear dividing line is drawn between the partnership regulated in the Civil Code of 1964 and the other types of partnerships covered by the Code of Commercial Companies and Partnerships of 2001 (Mosio 2020: 19-21). The Civil-Code type of partnership, referred to as just *spółka* or *spółka cywilna*, is one of the types of contracts provided for in the book of Obligations of the Civil Code (cf. Czachórski et al. 2009: 532-546). The Code of Commercial Companies and Partnerships provides for four types of partnerships including *spółka jawna*, *spółka partnerska*, *spółka komandytowa* and *spółka komandytowo-akcyjna*. The field of commercial partnerships and companies is considered to be an integral part of civil law, but its limited autonomy is acknowledged (Mosio 2020: 19-21).

Under English law, if two or more people wish to start a business together with a view to making a profit for themselves, they have to do so as a company, a partnership or a limited liability partnership (MacIntyre 2005:

437-438). Partnerships can be divided into ordinary ones, referred to as just *partnerships* or *general partnerships*[2], and limited partnerships. The common law relating to general partnerships was codified by the Partnership Act 1890. The Limited Partnerships Act, enacted in 1907, enabled the creation of limited partnerships, which responded to a demand for a structure that could combine the benefits of a partnership and the shielding presented by limited liability. Limited partners (also referred to as *sleeping partners*) had not been provided for in the earlier legislation, although the mere notion of a limited partnership dated back to the *commenda* in medieval Europe (Fallis 2017: 24-26). Limited liability partnerships, available since April 2000, are not typical partnerships and, as corporate entities, share more features with limited companies (MacIntyre 2005: 590).

In the American legal system, business structures available to two or more persons include corporations, distinct entities separate from their owners, and partnerships, which may be divided into general partnerships, limited liability partnerships, limited partnerships and limited liability limited partnerships. There is also a unique type of business organisation with similarities to both corporations and partnerships, i.e. a limited liability company (Schneeman 2010: 20-21). All U.S. businesses are legal entities authorised, defined, created and registered according to the particular state laws (Patterson 2015: 2). Until the year 1914, which marked the approval of the Uniform Partnership Act (UPA), which was recommended for adoption by state legislatures, partnerships had been governed just by state statutes codifying common law and civil law. As of 2006, every state except Louisiana had adopted the UPA or RUPA (the Revised Uniform Partnership Act approved in 1994). Therefore, partnerships are governed mainly by the provisions of the uniform acts as modified by a given state, as well as the partnership agreement and common law (Schneeman 2010: 57). Limited liability partnerships are governed by special provisions within the Universal Partnership Act as adopted in a given state. Limited partnerships are covered by the Uniform Limited Partnership Act 2001. Some states have statutes providing for the establishment of limited liability limited partnerships (ibid.: 114-116, 158-159).

[2] https://uk.practicallaw.thomsonreuters.com/8-107-6976?transitionType=Default&contextData=(sc.Default)&firstPage=true; https://www.lexisnexis.co.uk/legal/guidance/the-nature-of-a-general-partnership-its-legal-framework; https://publications.parliament.uk/pa/ld201314/ldselect/ldeconaf/146/14605.htm [access: 18 March 2022].

4. Selected partnerships in the Polish, English and U.S. legal systems – a micro-analytical view

Once the comparatist has focused on a specific problem, the next step would be to describe the solutions adopted by the legal systems to be compared, then juxtapose them, and finally compare the solutions provided by each legal system to that particular problem so as to critically evaluate them. In the context of the translation of legal texts, the problem may be a concept, an institution, a rule, a proceeding, a text, etc. (Soriano-Barabino 2016: 15).

Spółka cywilna is a contract governed by the provisions of the Civil Code. By concluding a partnership agreement, at least two partners agree to pursue a common economic purpose by acting in a specific manner, in particular by making contributions. Quite importantly, the notion of economic purpose refers to achieving any economic benefit, not necessarily a commercial or business purpose. The agreement can be validly concluded without any formalities, but the written form is stipulated for evidentiary purposes (Czachórski et al. 2009: 533-535). Clearly, no legal provisions grant *spółka cywilna* legal capacity, nor is it the so-called unincorporated organisational unit with legal capacity explicitly granted under a statute, so it should be regarded solely as a contract. Nevertheless, certain public law regulations treat this partnership as an organisational unit. In particular, it is assigned a tax ID number and a statistical ID number. It may also be a VAT taxable person and an employer (Pokryszka 2015: 44-45, Nazaruk 2019: 1464). *Spółka cywilna*, even if it is engaged in business activities, is not an entrepreneur under Polish law. The status of entrepreneurs is attributed to the partners, and, if they are individuals, they are obliged to register as sole proprietors (Gnela 2011: 35). Partners in *spółka cywilna* may also be legal persons, but there are contrasting views as regards unincorporated organisational units (cf. Nazaruk 2019: 1464, Pinior 2019: 474). The legal formula of *spółka cywilna* is widely used for the purpose of business activities. As for the ownership of property, the partnership agreement gives rise to a separate property of the partnership, which, in fact, is jointly co-owned by the partners, who cannot dispose of their interest while the partnership is in existence. Each partner is generally entitled and obliged to run the affairs of the partnership and represent it, but the partnership agreement or the partners' resolutions may provide otherwise. Unless the partnership agreement provides otherwise, each partner participates equally in the partnership's profits and losses. Partners have a statutory joint and several liability for the obligations of the partnership (Czachórski et al. 2009: 108-109, 535-538).

Just like any partnership governed by the Code of Commercial Companies and Partnerships, *spółka jawna* is an unincorporated organisational unit that has legal capacity but is not a legal person. As such, it has the status of an entrepreneur and owner of property, and it is liable with its entire property for its obligations (Gnela 2011: 36-37). However, all of its partners bear subsidiary liability for its debts in case enforcement against the partnership proves unsuccessful. The partners have a joint and several liability with the other partners and with the partnership itself (Rodzynkiewicz 2018: 126-127). Any legal entities, including natural persons, unincorporated organisational units and legal persons, can be partners in *spółka jawna*. All partners are obliged to make a contribution to the partnership (Gnela 2011: 36-37). The purpose of *spółka jawna* is limited, and, like in the case of all other partnerships provided for in the Code, it is to run a business in its own name (Dumkiewicz 2019: 69-71, 109-112). Its partnership agreement needs to be made in writing or otherwise invalid. *Spółka jawna* is established by way of entry into the register of entrepreneurs. In general, all partners run its affairs, and in the ordinary course of business, each partner can generally make decisions independently. As a rule, each partner is authorised to represent the partnership, unless deprived of this right or unless joint representation has been provided for in the partnership agreement. Partners participate in the profits and losses of the partnership equally, unless stipulated otherwise in a partnership agreement (Gnela 2011: 36-37). *Spółka jawna* could be considered as an elementary kind of partnership in view of Article 22 of the Code, and provisions on it are applied *mutatis mutandis* to the other partnerships regulated by the Code (Article 89, Article 103, Article 126).

In English law, partnership, also referred to as *general partnership*, is statutorily defined as the relation which subsists between persons carrying on a business in common with a view of profit. It is a contractual relationship, and it does not constitute an organisation in its own right with a separate legal personality. An ordinary partnership has no legal existence of its own and is not a legal entity. Partnership property is held by the partners on trust for each other, and it is not owned by the partnership itself. The absence of legal personality and of the partners' limited liability stands in contrast with the way partnerships are treated, i.e. they can sue and be sued in their own name (the rule is merely for convenience), and insolvency provisions allow a partnership to be treated as an entity able to enter arrangements with its creditors, like a limited company (Judge 1999: 173, MacIntyre 2005: 438-439, 461). There are no formalities for the establishment of a partnership and, while a formal deed of partnership may be drafted, a partnership can well be formed by oral agreement or by implication (Judge 1999: 173, MacIntyre 2005: 442). Partnerships may only have a commercial aim. A core criterion for establishing a partnership is sharing the profits from the business (Judge 1999: 174-175). Every partner is jointly liable with the others for all debts and obligations of the partnership incurred while they are a partner. After the partner's death, their estate is also severally liable for the debts and obligations, to the extent to which they remain unsatisfied, but subject to the prior payment of their separate debts. It is normal to stipulate that partners shall be jointly and severally liable, however. Every partner is jointly and severally liable for torts (ibid.: 182-183). Legal persons can be members of a partnership (MacIntyre 2005: 439).

In American law, a general partnership is an association of two or more persons to carry on as co-owners a business for profit. The word *persons* includes individuals, partnerships, corporations and other associations, so, in general, any individual or entity with contractual capacity can be a partner. The partners must actively carry on the business together, and they are entitled to participate in the management of the partnership and to share in the profits (and losses) of the partnership. Pursuant to the UPA and RUPA, the partners share the profits and losses of the partnership equally, regardless of their capital contributions, unless determined otherwise (Schneeman 2010: 90-91). Earning a profit must be an objective of the partnership (ibid.: 53). The exact nature of the partnership is difficult to define. There is the aggregate theory, according to which 'a partnership is the totality of persons engaged in a business rather than an entity in itself', and the entity theory. Although common law did not recognise a partnership as a separate entity, but rather as an extension of its partners, a partnership was recognised as a separate entity for certain purposes under the UPA. There are specific provisions for property ownership and transfer in the name of a partnership, and partners have a fiduciary duty both to the partnership and to each other. General partnerships are also considered legal entities for purposes of taxation, licensing, liability for tortious injury to third parties and enforcement of judgments against their property. The RUPA explicitly states that a partnership constitutes an entity distinct from its partners. As such, it can own property, enter into contracts, and sue and be sued in court (ibid.: 58). However, state statutes and common law have a final say on whether a partnership is considered a separate entity or an aggregate of its partners. Subject to several exceptions, each partner may act on behalf of the partnership, and their acts are binding on the partnership if they are apparently undertaken with a view to carrying on the ordinary course of the partnership business (ibid.: 59). According to the RUPA, partners have, as a rule, joint and several liability for all obligations of the partnership. A partnership's creditors or claimants can look to the individual partners for payment after the partnership's assets have been exhausted (ibid.: 64), which is referred to as the so-called 'exhaustion requirement' (Bromberg

1992). There are few required statutory formalities for the establishment of a partnership, and it may be formed by a verbal agreement between two or more people and can even be implied. In most states, partnership registration before commencing business is not required (Schneeman 2010: 73).

5. Verification of potential English equivalents of spółka cywilna and spółka jawna in view of comparative legal analysis

In her comparative analyses of company and partnership names in selected dictionaries and translations of the Polish Code of Commercial Companies and Partnerships, Biel (2006 and 2007) identified the following equivalents of *spółka cywilna*: *partnership*, *civil partnership*, *private partnership*, *civil law partnership*, *non-trading partnership* and *non-commercial partnership*. As regards *spółka jawna*, she identified the following equivalents: *registered partnership*, *general partnership*, *ordinary partnership*, *unlimited company, general mercantile partnership* and *open partnership*.

Furthermore, it seems worth referring to a popular website for translators, ProZ.com, where questions about the English equivalents of these terms abound[3]. The winning answers mostly overlap with the equivalents listed by Biel (*civil law partnership* and *private partnership*), but there are also some differences, and, for instance, *general partnership* has been suggested as an equivalent of *spółka cywilna*. Additionally, equivalents found in some reference books could be cited, namely *general partnership* (Berezowski 2018: 53) and *Civil Code partnership* (Konieczna-Purchała 2013: 162) for *spółka cywilna* and *registered partnership* (Berezowski 2018: 53, Konieczna-Purchała 2013: 162) and *general partnership* (Młodawska 2012: 147) for *spółka jawna*. At first glance, it could be noticed that among the proposed solutions, one can find both functional equivalents, invoking institutions from the target system, and alternative equivalents, intended as neutral ones, using linguistic elements familiar to the English-

[3] https://www.proz.com/kudoz/polish-to-english/business-commerce-general/3825977-sp%C3%B3%C5%82ka-cywilna.html, https://www.proz.com/kudoz/polish-to-english/bus-financial/616183-sp%C3%B3%C5%82ka-cywilna.html; https://www.proz.com/kudoz/polish-to-english/law-general/744143-sp%C3%B3%C5%82ka-cywilna.html; https://www.proz.com/kudoz/polish-to-english/economics/769822-spolka-cywilna.html, https://www.proz.com/kudoz/polish-to-english/business-commerce-general/1141256-spolka-cywilna.html; https://www.proz.com/kudoz/polish-to-english/law-contracts/213923-sp%C3%B3%C5%82ka-jawna.html; https://www.proz.com/kudoz/polish-to-english/business-commerce-general/790497-spjawna.html; https://www.proz.com/kudoz/polish-to-english/business-commerce-general/989228-sj-sp%C3%B3%C5%82ka-jawna.html, https://www.proz.com/kudoz/polish-to-english/economics/868286-sp%C3%B3322ka-jawna.html [access: 18 March 2022].

speaking recipients, yet oriented towards the Polish system. Some contradictory proposals can also be observed.

As demonstrated above, despite being rooted in conceptually different legal traditions and sources of law, all the three legal systems analysed make a distinction between partnerships and companies (corporations), with certain hybrid entities in the Anglo-Saxon systems. Bearing in mind this rather basic classification of business forms, any translations of Polish partnership types that use the term *company* seem to be wrong.

Quite surprisingly, a functional equivalent of both *spółka cywilna* and *spółka jawna* that has been proposed, despite the rather fundamental differences between the two, is *general partnership*, the term that denotes a basic type of partnership in both England and the USA. Also *general mercantile partnership*, an equivalent of *spółka jawna* that involves lexical expansion, has been proposed. The above observation alone could raise doubts about the current incongruent translation practice, where different translators might use the same term to refer to two distinct structures, which could lead to misunderstandings. Hence, it needs to be verified whether *general partnership* could at all be a functional equivalent of any of the types of Polish structures discussed.

First of all, a question arises whether the terms *spółka cywilna* or *spółka jawna* and *general partnership* (either in U.S. or English versions) share all essential features to be regarded as near-equivalents. One of the definitional features of a general partnership in American and English law is that its purpose is doing business for profit. This is not the case with *spółka cywilna*, which does not have to serve profit earning purposes, even though it is actually often used for business. The commercial purpose is, in turn, a characteristic of *spółka jawna*. All the structures discussed are associations of two or more persons, which could also include juridical persons.

An element which seems to be essential, as it distinguishes *spółka cywilna* from *spółka jawna*, is their legal identity. Besides being treated as a kind of organisational unit for certain public law purposes, *spółka cywilna* is located in the Civil Code among contracts and is generally denied the status of any entity or capacity under civil law. The status of a general partnership in English law is similar in this respect, and its nature as a contractual relationship is stressed. This, however, stands in contrast to how general partnership is currently perceived in American law, where, allowing for various theories and differences between states, it has been drifting towards the status of a separate entity. It seems to resemble an unincorporated organisational unit with legal capacity in Polish law, the status characteristic of *spółka jawna*.

An element which could also be regarded as essential – as it distinguishes the two types of Polish partnerships – is how they come into being. *Spółka cywilna* does not generally require any formalities for its formation, which is similar to English and American general partnerships. *Spółka jawna*, on the other hand, comes into existence at its registration with the National Court Register.

An essential aspect that often determines the choice of a business form is liability (cf. Patterson 2015: 8). In *spółka cywilna*, the liability of partners is joint and several yet not subsidiary. In the case of a general partnership in England, the liability is joint by default when it comes to obligations, and joint and several liability is typically provided for by the partners themselves. Tortious liability is joint and several. As for U.S. general partnerships, there is, in general, joint and several liability of partners, which applies only after the exhaustion of the partnership's property, which corresponds to the subsidiary liability of partners in *spółka jawna*.

Based on the above comparative analysis, it could be observed that the analysed legal systems are incongruent in that there are two *basic* types of partnership in Polish law and only one such elementary partnership type in either English or American system. In addition, the form of general partnership differs significantly between the two latter systems, and, while it could be said that the English general partnership is closer to *spółka cywilna*, the American general partnership contains a mixture of features attributable to the two Polish partnership types. Hence, in most contexts, unless exclusively addressed to the audience based in England, translators should avoid using the term *general partnership* to refer to either Polish partnership type, given the risk of confusion. Adding the word *mercantile* in the middle, as it was the case with one of the equivalents, does not resolve the ambiguity either. The same or even greater lack of clarity could be caused by using the mere term *partnership* as an equivalent of *spółka cywilna*.

If the above functional equivalents are deemed unacceptable, resort could be made to alternative, neutral equivalents. Since they do not denote any existing foreign legal institutions, comparative law may be of help only insofar as it may let the translator avoid equivalents that could be similar to other institutions existing in the target system. Clearly, the term *civil partnership*, which means a union of two people of either the same or different sex alternative to marriage (Kelly 2020: 303), must be rejected as an equivalent of *spółka cywilna*. On the other hand, terms like *civil law partnership*, and even more so *Civil Code partnership*, could be considered as promising, as they convey the distinctiveness of *spółka cywilna* and point to where it is regulated – and where to look for details. *Non-commercial* or *non-trading partnership* are clearly wrong, given that *spółka cywilna*, even though it does not have to run a business, is very often a business vehicle. Finally, regarding the term *private partnership*, a question could be posed what *private* actually means in this context. *Private* is a term that, among others, distinguishes between private and public companies, where it generally refers to the availability of shares to the public (cf. Judge 1999: 159-160). It could mistakenly allude that it contrasts with some *public* types of partnerships. In this area of law, *public* does not rather refer to entry in any register. If registration, however, is to be taken into account as one of the clear distinctions between *spółka jawna* and *spółka cywilna*, the term *registered partnership* has a significant advantage, as it highlights a feature that is shared neither by *spółka cywilna* nor a general partnership, no matter whether in the English or U.S. version. *Ordinary partnership* is also not clear enough, given that it is difficult to determine which of the two partnership types in Polish law is *ordinary*, or more *ordinary* than the other. What *open* in *open partnership*, a proposed equivalent of *spółka jawna*, refers to (other than being a calque of the word *jawna*) is also questionable.

6. Conclusion

Based on the above analysis, it could be inferred that, due to the incongruence of the Polish, English and U.S. legal systems, the term *general partnership* is rather inadvisable as an equivalent of either *spółka cywilna* or *spółka jawna*. It seems that alternative neutral equivalents – more source-system oriented yet using linguistic elements familiar to the foreign recipients – might better solve the translation problem. The most convincing seem to be those which point to the essential features that distinguish *spółka cywilna* from *spółka jawna* and, at the same time, distinguish either of them from a general partnership, whether in its English or U.S. version. Hence, *civil law partnership* or *Civil Code partnership* in the case of *spółka cywilna* and *registered partnership* in the case of *spółka jawna* could be considered the most appropriate.

Comparative legal analysis was used as a tool to identify the distinguishing characteristics of the analysed legal structures from both source and target systems. They could then be *translated* into the essential features of the source language terms and of their potential equivalents. Comparative analysis helped establish that the functional equivalents were generally not acceptable, which showed an interplay between comparative law and legal translation, both of them employing functionality as a methodological principle. Furthermore, by displaying the conceptual structures of the underlying legal institutions and the differences and similarities between the Polish, English and U.S. concepts, it helped identify such equivalents (other than functional equivalents) that would emphasise features specific to a given legal institution to let the foreign recipient roughly grasp its uniqueness, without confusion with institutions of their own legal system. Interestingly, comparative legal analysis was useful not only when applied between the Polish and either English or U.S. institutions, but between English and U.S. systems as well, as their *general partnership* varieties demonstrate considerable differences.

Finally, the limited scope of this study needs to be recognised, as well as limitations of comparative legal analysis in translation practice in general. First of all, the reference target systems assumed were those of England and the United States. The rationale behind this was – in addition to space constraints – the greatest influence of, and familiarity with, these two systems around the world, including among recipients who might not be native English speakers or inhabitants of English-speaking jurisdictions. Talking about the U.S. system is also a generalisation, as the regulations in force in particular states differ. It would be worth analysing the potential functional equivalents of *spółka cywilna* and *spółka jawna* in view of the laws applicable in other English-speaking jurisdictions, including mixed jurisdictions. A respective jurisdiction should definitely be taken into account when a translator knows that the recipient comes from this jurisdiction. Any other factors related to recipients that might affect the use of translation strategies or techniques should also be allowed for.

Regarding the general limitations of comparative legal analysis applied in translation, it is difficult to carry out a very thorough research into all possible features of the source concepts and their potential equivalents, yet it is definitely worth going beyond dictionaries. As pointed out above, comparative law is used by legal translators as a tool for translation – and not for scientific purposes. In everyday translation work, translators often face time constraints or limited availability of specialist literature on hand, which might make a very thorough comparative analysis impracticable. Comparative law should serve as a practical tool to assist the translator in the following tasks: finding potential equivalents, discerning their most important features, and then either confirming that the functional equivalent (if any) is appropriate or applying some other translation techniques in the search of an intelligible and unambiguous alternative.

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