

Decree No. 21/2012 (IV. 16.) of the Minister of Public Administration and Justice on Elements and Nomenclatures of the Statistical Registration Identification Code

Based on the authorisation received in points a) and b) of Section 26 (4) of Act XLVI of 1993 on Statistics, acting in my mandate according to point a) of Section 1 of Decree No. 5/2010 (XII. 23.) of the Prime Minister on the appointment of ministers supervising government offices, I will order the following:

Section 1 The structure of the statistical code forming part of the statistical register is included in Annex 1.

Section 2 The first element (digits 1–8) of the statistical code is the reference number, the unique identifier of economic organisations, which is the same as the first eight digits of the tax code.

Section 3 The second element (digits 9–12) of the statistical code is the NACE class code of the main activity which is determined according to Regulation (EC) No. 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Rev. 2 and amending Council Regulation (EEC) No. 3037/90 as well as certain EC Regulations on specific statistical domains. The Hungarian name of NACE Rev. 2 is gazdasági tevékenységek egységes ágazati osztályozási rendszere, abbreviation: TEÁOR'08.

Section 4 The third element (digits 13–15) of the statistical code is the classification of economic organisations by legal form (GFO), which is included in Annex 2.

Section 5¹ The nomenclature of the fourth element (digits 16–17) of the statistical code, expressing the county² where the seat of the economic organisation is, is included in Annex 3.

Section 6³

Section 7 This decree shall enter into force on the first day of the month following the date of publication.

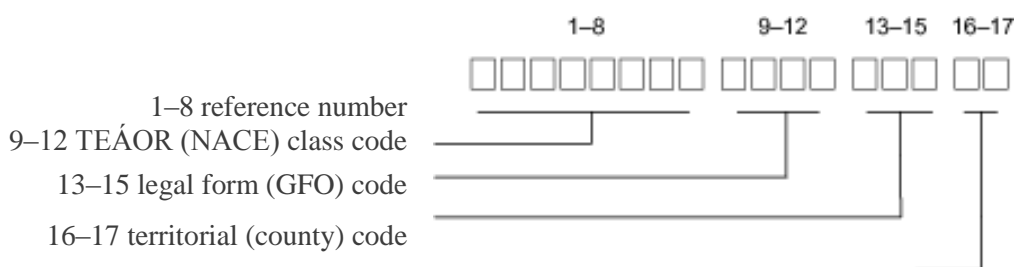
Section 8⁴

Section 9 The amendment of the statistical codes of organisations being in the records at the time of entry into force of this decree according to the new nomenclature is performed by the Hungarian Central Statistical Office or by the Hungarian State Treasury in case of budgetary legal entity. HCOS transmits the modified statistical codes to the state tax authority.

Section 10⁵ This decree is a legal provision for implementing Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics.

*Annex 1 to Decree No. 21/2012 (IV. 16.) of the Minister of Public Administration and Justice*⁶

Structure of the statistical code



¹ Modified by MK Decree 23/2022 (XII. 28) 3. §. b

² The Hungarian name of “county” (“megye”) changed (to “vármegye”) on 1 January 2023, but the English name remained unchanged.

³ Section 6 was revoked by Section 5 (2) of Decree No. 23/2013 (IX. 30.) of the Minister of Public Administration and Justice.

⁴ Section 8 became void in accordance with Section 12 (2) of Act CXXX of 2010.

⁵ As laid down by MK Decree 23/2022 (XII. 28) 1. §. In effect since 1 January 2023

⁶ Modified by MK Decree 23/2022 (XII. 28) 3. §. b

Classification of economic organisations by legal form (GFO)

GFO'21-07 code	GFO'21-07 denomination
1, 2	Enterprise
1	Enterprise with legal personality
11	Business association
113	Private limited-liability company
114	Limited company
116	General partnership
117	Limited partnership
12	Cooperative
121	Social cooperative
122	Savings and credit cooperative
123	School cooperative
124	Agricultural cooperative
126	Insurance and reinsurance society
129	Other cooperative
13	Other enterprise with legal personality
131	Lawyer's office
132	Patent attorney office
133	Water management association
135	Forestry association
136	Bailiff's office
137	Notary office
14	European enterprise with legal personality
141	Statute for a European company (SE)
142	European cooperative society (SCE)
143	European economic interest grouping (EEIG) established in Hungary
144	European grouping of territorial cooperation (EGTC)
15	Cooperative (cntd.)
151	Pensioners' cooperative of public interest
152	Cooperative of people staying at home with infant
2	Enterprise without legal personality
21	Economic organisation without legal personality
214	Public water utility association
22	Other enterprise without legal entity
226	Branch establishment of foreign enterprise
227	Hungarian local unit of European economic interest grouping (EEIG) established abroad
228	Sole proprietorship

⁷ The text of Annex 2 was laid down by Section 1 of Decree No. 22/2014 (III. 13.) of the Minister of Public Administration and Justice, as amended by Section 2 of Decree No. 17/2016 (VI. 13.) of the Minister of the Prime Minister's Office (MPMO); Section 1 of Decree No. 8/2017 (III. 7.) of MPMO; Section 1 of Decree No. 20/2017 (VI. 30.) of MPMO; Sections 1–2 of Decree No. 6/2019 (IV. 10.) of MPMO; Section 1 of Decree No. 7/2021 (V. 31.) of MPMO and Section 1 of Decree No. 10/2021 (VI. 30.) of MPMO.

- 23 **Entrepreneur**
 - 231 Private entrepreneur
 - 232 Other entrepreneur
 - 233 Private individual with tax number

- 3 **Public institutions, institutions managed according to budget rules**
 - 31 **Guiding and other central government institutions**
 - 311 Guiding central government institution
 - 312 Central government institution
 - 32 **Guiding and other local government institutions**
 - 321 Local government
 - 322 Local government institution
 - 325 Office of local government (public institution)
 - 327 Association of local governments
 - 328 Regional development association of local governments
 - 34 **Public bodies' guiding and other public institutions**
 - 341 Public body's guiding public institution
 - 342 Public body's public institution
 - 35 **Guiding and other nationwide nationality government institutions**
 - 351 Nationwide nationality government
 - 352 Nationwide nationality government institution
 - 353 Association of nationwide nationality governments
 - 36 **Regional development councils**
 - 362 Area development council
 - 37 **Guiding and other local nationality government institutions**
 - 371 Local nationality government
 - 372 Local nationality government institution
 - 373 Association of local nationality governments
 - 38 **Other institutions managed according to budget rules**
 - 381 Other central government institutions managed according to budget rules
 - 382 Other local government institutions managed according to budget rules
 - 39 **Technical budget codes**
 - 391 State-administered appropriation
 - 392 Chapter-administered appropriation
 - 393 Separate budgetary fund
 - 394 Pension Insurance Fund
 - 395 Health Insurance Fund
 - 396 National Cooperation Fund
 - 397 District offices

- 5, 6 **Non-profit and other not profit oriented organisation**
 - 51–59, 69 **Statistical non-profit organisation**
- 5 **Non-profit organisation with legal personality**
 - 51–52 **Association**
 - 51 **Political party, trade union, union, unit of association with legal personality**

- 511 Political party
- 512 Trade union
- 513 Other organisation representing employees' interest
- 514 Other business and employers membership organisation
- 515 National sport union of a certain kind of sport
- 516 Sport union except national sport union of a certain kind of sport
- 517 Union except sport union
- 519 Unit of association with legal personality
- 52 **Union, other form of association**
- 521 Sport club
- 524 Mutual insurance association
- 525 Religious association
- 526 Civil guard association
- 528 Ethnic association
- 529 Other association
- 54 **Public law corporation**
- 541 Chamber
- 549 Other public corporation
- 55 **Ecclesiastical legal person/entity**
- 551 Established church
- 552 Inner ecclesiastical legal person of established church, performing public duties primarily
- 555 Inner ecclesiastical legal person of established church, performing religious activities primarily
- 556 Registered church II (incorporated church)
- 557 Registered church I
- 558 Inner ecclesiastical legal person/entity of registered church I or registered church II (incorporated church)
- 559 Other ecclesiastical organisation
- 56 **Foundation, institution of foundation or unit of foundation with legal personality**
- 560 Public interest asset management foundation performing public duty
- 561 Public foundation
- 562 Independent Institution of public foundation
- 563 Independent Institution of other foundation
- 564 Party foundation
- 565 Unit of foundation with legal personality
- 566 Foundation established by government
- 567 Asset management foundation
- 568 Asset management foundation of public interest
- 569 Other foundation
- 57 **Non-profit business association**
- 572 Non-profit private limited-liability company
- 573 Non-profit limited company
- 574 European Research Infrastructure Consortium (ERIC)
- 575 Non-profit general partnership
- 576 Non-profit limited partnership
- 58 **Mutual insurance fund**
- 581 Voluntary mutual insurance fund

- 582 Private pension fund
- 583 Mixed-activity pension fund
- 59 **Other non-profit organisation with legal personality**
 - 591 Grouping
 - 593 Dwelling cooperative
 - 595 National Home Building Community
 - 599 Other non-profit organisation with legal personality
- 6 **Non-profit organisation without legal personality**
 - 61 **Non-profit organisation without legal personality**
 - 611 Commercial agency of a foreign enterprise
 - 69 **Other non-profit organisation without legal personality**
 - 692 Condominium
 - 693 Building community
 - 699 Other non-profit organisation without legal personality
- 7, 9 **Transitional, terminated and technical codes**
- 7 **Transitional and terminated legal forms**
 - 73–74 **Terminated legal form**
 - 732 Joint venture
 - 734 Civil law partnership
 - 735 Creative community of artists
 - 736 Public benefit non-profit institution
 - 737 Company of certain legal persons
 - 738 Other company not elsewhere classified
 - 739 Other terminated legal form
 - 741 Employment cooperative
 - 742 State-owned company
- 9 **Technical code**
 - 91 **Fund**
 - 915 Investment fund
 - 916 National deposit insurance fund
 - 918 Guarantee fund of funds
 - 919 Other fund
 - 92 **Organisation of employees' part ownership programme**
 - 921 Organisation of employees' part ownership programme
 - 93 **Other taxpayer**
 - 931 Other taxpayer
 - 932 Foreign enterprise with tax number
 - 94 **Foreign diplomatic or consular corps, other extraterritorial organisation and body**
 - 941 Foreign diplomatic or consular corps
 - 942 Other extraterritorial organisation and body
 - 96 **Household**
 - 961 Household

Annex 3 to Decree No. 21/2012 (IV. 16.) of the Minister of Public Administration and Justice⁸

Nomenclature of counties where the seat of the economic organisation is

Budapest	01
Baranya County	02
Bács-Kiskun County	03
Békés County	04
Borsod-Abaúj-Zemplén County	05
Csongrád-Csanád County	06
Fejér County	07
Győr-Moson-Sopron County	08
Hajdú-Bihar County	09
Heves County	10
Komárom-Esztergom County	11
Nógrád County	12
Pest County	13
Somogy County	14
Szabolcs-Szatmár-Bereg County	15
Jász-Nagykun-Szolnok County	16
Tolna County	17
Vas County	18
Veszprém County	19
Zala County	20
Outside Hungary's borders	21
Hungary's data that cannot be broken	22

Annex 4 to Decree No. 21/2012 (IV. 16.) of the Minister of Public Administration and Justice⁹

⁸ As laid down by MK Decree 23/2022 (XII. 28) 2. §. Annex 1. In effect since 1 January 2023

⁹ Annex 4 was revoked by Section 5 (2) of Decree No. 23/2013 (IX. 30.) of the Minister of Public Administration and Justice.