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

**Section 61**

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

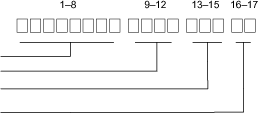
**Section 8****2**

**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 10** This decree lays down provisions necessary for the implementation of Regulation (EC) No. 177/2008 of 20 February 2008 of the European Parliament and of the Council establishing a common framework for business registers for statistical purposes and repealing Council Regulation (EEC) No. 2186/93.

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

**Structure of the statistical code**



*Annex 2 to Decree No. 21/2012 (IV. 16.) of the Minister of Public Administration and Justice3*

1–8 reference number

9–12 TEÁOR (NACE) class code

13–15 legal form (GFO) code

16–17 territorial (county) code

**Classification of economic organisations by legal form (GFO)**

|  |  |  |  |
| --- | --- | --- | --- |
| **GFO'2019 code** | | | **GFO'2019 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 |
|  |  |  |  |
| **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 |
|  | **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** |
|  |  | **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** |
|  |  | **731** | Business partnership |
|  |  | **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 Justice4*

**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 |
|  |  |
| Cannot be connected to county\* | 21 |

*Annex 4 to Decree No. 21/2012 (IV. 16.) of the Minister of Public Administration and Justice5*

1 Section 6 was revoked by Section 5 (2) of Decree No. 23/2013 (IX. 30.)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

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

3 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, Section 1 of Decree No. 8/2017 (III. 7.) of the Minister of the Prime Minister’s Office, Section 1 of Decree No. 20/2017 (VI. 30.) of the Minister of the Prime Minister’s Office and Sections 1–2 of Decree No. 6/2019 (IV. 10.) of the Minister of the Prime Minister’s Office.

4 Amended by Section 4 of Decree No. 16/2020 (IX. 4.) of the Minister of the Prime Minister’s Office

\* This code can only be applied together with legal form (GFO) codes starting with 91, 93 or 94.

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