

GFO'2017 code	GFO'2017 denomination
1, 2	Enterprise
1	Enterprise with legal entity
11	Business association with legal entity
113	Private limited-liability company
114	Limited company
116	General partnership
117	Limited partnership
12	Cooperative
121	Social cooperative
122	Savings and loan association savings and credit cooperative
123	School cooperative
124	Agricultural cooperative
126	Insurance society
128	Employment cooperative
129	Other cooperative
13	Other enterprise with legal entity
131	Law firm
132	Patent attorney office
133	Water management association
135	Forestry association
136	Bailiff's office
137	Notary office
14	European enterprise with legal entity
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 entity
21	Business association without legal entity
214	Public water utility association
22	Other enterprise without legal entity
226	Branch establishment of foreign enterprise
227	Hungarian depot 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	Budgetary units and entities
31	Central government administration and units supervised by them
311	Central budgetary administration
312	Budgetary unit supervised by central government
32	Local government administration and budgetary unit supervised by them
321	Local government
322	Budgetary unit supervised by local government

325	Office of local government (budegetary unit)
327	Association of local government with legal personality
328	Multipurpose development association of local government
34	Public body and budgetary institution
341	Public body
342	Public authority budgetary unit supervised by public body
35	Nationwide nationality self-government and budgetary institution supervised by them
351	Nationwide nationality self-government
352	Budgetary institution supervised by nationwide nationality self-government
353	Cooperative of Nationwide nationality self-government with legal entity
36	Multipurpose development council and association
362	Geographical area development council
37	Local nationality self-government and budgetary institution supervised by them
371	Local nationality self-government
372	Budgetary institution supervised by local nationality self-government
373	Cooperative of local nationality self-government with legal entity
38	Other unit operated similarly to budgetary unit
381	Other central government units operated similarly to budgetary unit
382	Other local government units operated similarly to budgetary unit
383	Institution of public education maintained by the state institution of tertiary education
39	Budgetary technical entity without legal personality
391	State-administered appropriation
392	Chapter-administered appropriation
393	Separate budgetary fund
394	Pension insurance fund pension fund social security
395	Helath insurance fund health care fund social security
396	National cooperational fund
397	District office
5, 6	Nonprofit and other not profit oriented organisation
51-59, 69	Statistical nonprofit organisation
5	Nonprofit organisation with legal entity
51-52	Association
51	Political party, trade union, union, unit of association with legal entity
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, national sport union of a certain kind of sport
517	Union (except sport union)
519	Unit of association with legal entity
52	Union, other form of associations
521	Sport club
524	Mutual insurance association
525	Association with religious activity
526	Auxiliary police association

528	Ethnic association
529	Other association
54	Public law corporation
541	Chamber
549	Other public corporation
55	Church organisation with legal entity
551	Church
552	Church institution
555	Internal ecclesiastic unit with legal entity according to Church
559	Other Church organisation
56	Foundation
561	Public foundation
562	Institution of public foundation
563	Institution of other foundation
564	Party foundation
565	Unit of foundation with legal entity
566	Foundation established by the government
569	Other foundation
57	Nonprofit business association
572	Nonprofit private limited-liability company
573	Nonprofit limited company
574	European Research Infrastructure Consortium (ERIC)
575	Nonprofit unlimited partnership
576	Nonprofit limited partnership
58	Mutual insurance fund
581	Voluntary mutual insurance fund
582	Private pension fund
583	Mixed-activity pension fund
59	Other nonprofit organisation with legal entity
591	Grouping
593	Dwelling cooperative
595	National Home Building Communities
599	Other Nonprofit organisation with legal entity
6	Nonprofit organisation without legal entity
61	Nonprofit organisation without legal entity
611	Commercial agency of a foreign enterprise
69	Other nonprofit organisation without legal entity
692	Condominium
693	Building community
699	Other nonprofit organisation without legal entity
7, 8, 9	Transitional and technical classification
7	Other business organisation
71	State-owned business organisation
711	State-owned company
72	Other company
721	Subsidiary
73	Terminated legal form
731	Economic association
732	Joint venture
734	Civil law partnership

735	Community of artists
736	Public benefit nonprofit institution
737	Company of certain legal entities
738	Other company not elsewhere classified
739	Other terminated legal form
9	Technical code
91	Fund
915	Investment fund
916	National deposit insurance fund
918	Guarantee fund of the 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, consular corps, extraterritorial organisation and bodies
941	Foreign diplomatic, consular corp
942	Extraterritorial organisation and body
96	Houshold
961	Houshold