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Unincorporated enterprises

(sole-proprietorships and partnerships)

in the Republic of Serbia, 2016

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Working paper - Unincorporated enterprises (sole-proprietorships and partnerships) in the Republic of Serbia, 2016

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# Methodological explanations

Considering the demands of the increasing number of users and striving for the harmonization with international standards and recommendations, the Statistical Office of the Republic of Serbia continues to publish the selected macroeconomic indicators for unincorporated enterprises in the edition *WORKING PAPER*. This survey involves unincorporated enterprises i.e. sole-proprietorships and partnerships operating in 2016, based on the Tax administration records and the data available from the Serbian Business Registers Agency.

Within the international project envisaged for the advancement of national accounts system and GDP calculations, the SORS and its National accounts division adopted the recommendations and positive practice of the European statistics regarding the calculations of the most important macroeconomic aggregates for the institutional sector of households, the mayor part of which are unincorporated enterprises (sole-proprietorships and partnerships).

When calculating the macroeconomic aggregates for this segment of the national economy, the Serbian and the European statisticians encounter almost the same problems: small scale of business and large number of unincorporated enterprises, high “mortality rate” of enterprises and high yearly frequency of newly started businesses, lack of stability regarding principal activity and employment, etc. Both in Europe and in our country, this section presents a chronic source of so-called non-observed economy. Such problems appear partly because of the mere nature of unincorporated business, i.e. the fact that entrepreneur’s personal property is not separated from the business-related assets. However, the greatest problems regarding statistics are of administrative and legal nature. Firstly, it is the fact that double-entry book keeping is not compulsory for unincorporated enterprises and they are not obligated to provide detailed financial reports that serve as the basis for the calculations of macroeconomic aggregates for incorporated enterprises and other legal entities obligated to submit financial reports to the respective authorities. Therefore, statisticians are compelled to provide estimated data, based on relatively small range of data that unincorporated enterprises deliver to tax authorities. The estimations presented are grounded on the Hungarian model of computation of the basic elements of the system of national accounts concerning unincorporated enterprises. This model originated from the French practice of statistical treatment of unincorporated enterprises.

The model is based on the assumption that business conditions for unincorporated enterprises and the way their business is organized are almost equal to the conditions and business methods of micro *incorporated* enterprises, meaning that certain corresponding indicators noticed in the statistical treatment of micro enterprises can be also applied to unincorporated enterprises (with some corrections envisaged). In French statistics, almost all elements of national accounts related to unincorporated enterprises (number of employees, changes in inventories, investments, interest paid, etc.) are estimated in the before mentioned way, simply applying the corresponding coefficients of micro enterprises[[1]](#footnote-1). The fact that we have available certain (not small) number of financial reports of unincorporated enterprises (about 20 000), makes the whole process easier in our case than for the majority of the European countries. Such valuable data, together with the data on taxable income, wages and salaries and number of employees (available from the Serbian Tax administration) have been used as the grounds for our calculations. Moreover, for the calculations we used the indicators derived from the financial statements of micro and small-sized incorporated enterprises concerning turnover, value added, earnings per employee, etc. In estimating the number of employees, as supplementary data we used LFS (Labour Force Survey) data. This is due the fact that in the EU countries, LFS is considered as the major data source for the estimation of formal and informal employment.

Finally, it should be noted that every *estimated* figure also anticipates certain bigger or smaller level of reliability; however, taking into account the data availability, as well as the specific features of sole-proprietorships in Serbia, these results present the best that can be provided for the time being. Expectedly, in the forthcoming years, both volume and quality of the available data will be upgraded, and together with the improved methodology, better and more precise results will be ensured.

The processed results are obtained for: (1) number of unincorporated enterprises, (2) number of employees, (3) turnover and (4) Gross value added. Concerning the territorial distribution, the data are expressed for the level 1 and 2, the National nomenclature of statistical territorial units (*NSTJ)*: Srbija – sever and Srbija – jug *(NSTJ 1),* and the level of regions, *(NSTJ 2)*: Beogradski region, Region Vojvodine, Region Šumadije i Zapadne Srbije, and Region Južne i Istočne Srbije.

Starting from 1999 the Statistical Office of the Republic of Serbia has no available data relative to AP Kosovo and Metohija and therefore these data are not included in this document.

Regarding activities, the results are presented according to the sections and subsections of the Classification of activities (2010), compliant with NACE Rev. 2:

|  |  |
| --- | --- |
| Section A | Agriculture, forestry and fishing |
| Section B | Mining and quarrying |
| Section C | Manufacturing |
| Subsection СА | Manufacture of food products, beverages and tobacco products |
| Subsection СB | Manufacture of textiles, wearing apparel, leather and related products |
| Subsection СC | Manufacture of wood and paper products, and printing |
| Subsection СD | Manufacture of coke and refined petroleum products |
| Subsection CE | Manufacture of chemicals and chemical products |
| Subsection CF | Manufacture pharmaceuticals, medicinal chemical and botanical products |
| Subsection СG | Manufacture of rubber and plastic products, and other non-metallic mineral products |
| Subsection CH | Manufacture of basic metals and fabricated metal products, except machinery and equipment |
| Subsection CI | Manufacture of computers, electronic and optical products |
| Subsection CJ | Manufacture of electrical equipment |
| Subsection CK | Manufacture of machinery and equipment n.e.c. |
| Subsection CL | Manufacture of transport equipment |
| Subsection CM | Other manufacturing n.e.c.; repair and installation of machinery and equipment |
| Section D | Electricity, gas, steam and air conditioning supply |
| Section Е | Water supply; sewerage, waste management and remediation activities |
| Section F | Construction |
| Section G | Wholesale and retail trade; repair of motor vehicles and motorcycles |
| Section H | Transportation and storage |
| Section I | Accommodation and food service activities |
| Section Ј | Information and communication |
| Subsection JA | Publishing, audio-visual and broadcasting activities |
| Subsection JB | Telecommunications |
| Subsection ЈС | IT and other information services |
| Section К | Financial and insurance activities |
| Section L | Real estate activities |
| Section M | Professional, scientific and technical activities |
| Subsection MA | Legal, accounting, management, architecture, engineering, technical testing and analysis activities |
| Subsection MB | Scientific research and development |
| Subsection MC | Other professional, scientific and technical activities |
| Section N | Administrative and support service activities |
| Section О | Public administration and defence; compulsory social security |
| Section P | Education |
| Section Q | Human health and social work |
| Subsection QA | Human health activities |
| Subsection QB | Residential care and social work activities |
| Section R | Arts, entertainment and recreation |
| Section S | Other service activities |
| Section T | Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use |
| Section U | Activities of extraterritorial organizations and bodies |

The features are defined as follows:

* *Turnover* – receipts from sales (goods, and products and services as well);
* *Gross value added* (at basic prices), as difference between output and intermediate consumption.

**1. Number of unincorporated enterprises (estimate), 2016**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Activity | Republic of Serbia | | | | | | |
| Total | Srbija –sever | Srbija –jug | Beogradski region | Region Vojvodine | Region Šumadije i Zapadne Srbije | Region Južne i Istočne Srbije |
|  |  |  |  |  |  |  |  |
| **Total** | **243 590** | **129 363** | **114 227** | **66 848** | **62 514** | **70 304** | **43 924** |
| **Agriculture, forestry and fishing** | **2 504** | **958** | **1 546** | **238** | **720** | **847** | **699** |
| **Mining and quarrying** | **158** | **15** | **143** | **9** | **6** | **101** | **43** |
| **Manufacturing** | **36 497** | **16 052** | **20 445** | **6 816** | **9 236** | **13 064** | **7 380** |
| Manufacture of food products, beverages and tobacco products | 7 752 | 3 474 | 4 279 | 1 334 | 2 140 | 2 633 | 1 645 |
| Manufacture of textiles, apparel, leather and related products | 6 063 | 2 617 | 3 446 | 1 266 | 1 351 | 2 230 | 1 216 |
| Manufacture of wood and paper products, and printing | 5 971 | 2 437 | 3 534 | 1 082 | 1 354 | 2 202 | 1 332 |
| Manufacture of coke, and refined petroleum products | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Manufacture of chemicals and chemical products | 477 | 194 | 282 | 77 | 118 | 153 | 129 |
| Manufacture of pharmaceuticals, medicinal chemical and botanical products | 1 | 1 | **-** | **-** | 1 | **-** |  |
| Manufacture of rubber and plastics products, and other non-metallic mineral products | 3 844 | 1 644 | 2 199 | 500 | 1 145 | 1 445 | 754 |
| Manufacture of basic metals and fabricated metal products, except machinery and equipment | 6 070 | 2 748 | 3 322 | 1 039 | 1 709 | 2 286 | 1 036 |
| Manufacture of computer, electronic and optical products | 399 | 191 | 207 | 65 | 127 | 88 | 120 |
| Manufacture of electrical equipment | 251 | 127 | 124 | 51 | 76 | 75 | 50 |
| Manufacture of machinery and equipment n.e.c. | 313 | 154 | 159 | 54 | 99 | 105 | 54 |
| Manufacture of transport equipment | 177 | 64 | 113 | 29 | 36 | 99 | 14 |
| Other manufacturing, and repair and installation of machinery and equipment | 5 179 | 2 400 | 2 779 | 1 319 | 1 081 | 1 750 | 1 029 |
| **Electricity, gas, steam and air-conditioning supply** | **36** | **8** | **29** | **8** | **-** | **15** | **13** |
| **Water supply, sewerage, waste management and remediation** | **430** | **205** | **225** | **47** | **159** | **163** | **62** |
| **Construction** | **16 621** | **7 999** | **8 622** | **3 740** | **4 259** | **5 069** | **3 553** |
| **Wholesale and retail trade, repair of motor vehicles and motorcycles** | **63 089** | **29 181** | **33 908** | **13 060** | **16 121** | **20 107** | **13 801** |
| **Transport and storage** | **28 860** | **17 673** | **11 186** | **10 500** | **7 173** | **7 276** | **3 911** |
| **Accommodation and food service activities** | **21 529** | **10 499** | **11 031** | **4 152** | **6 347** | **7 032** | **3 999** |
| Information and communication | **7 324** | **5 307** | **2 017** | **3 472** | **1 835** | **1 212** | **805** |
| Publishing, audio-visual and broadcasting activities | 1 607 | 1 187 | 421 | 916 | 271 | 256 | 165 |
| Telecommunications | 151 | 92 | 59 | 44 | 48 | 32 | 27 |
| IT and other information services | 5 566 | 4 028 | 1 537 | 2 512 | 1 516 | 925 | 613 |
| **Financial and insurance activities** | **1 755** | **924** | **832** | **473** | **450** | **460** | **372** |
| **Real estate activities** | **832** | **575** | **257** | **345** | **230** | **179** | **77** |
| **Professional, scientific and technical activities** | **29 845** | **19 698** | **10 146** | **12 345** | **7 353** | **6 190** | **3 957** |
| Legal, accounting, management, architecture, engineering, technical testing and analysis activities | 24 388 | 16 205 | 8 183 | 10 159 | 6 046 | 4 993 | 3 190 |
| Scientific research and development | 7 | 4 | 3 | 4 | **-** | 1 | 2 |
| Other professional, scientific and technical activities | 5 449 | 3 489 | 1 960 | 2 182 | 1 307 | 1 196 | 765 |
| **Administrative and support service activities** | **5 786** | **3 651** | **2 135** | **2 071** | **1 580** | **1 265** | **870** |
| **Public administration and defence, compulsory social security** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Education** | **1 506** | **1 047** | **459** | **625** | **422** | **269** | **191** |
| **Human health and social work activities** | **5 029** | **3 176** | **1 853** | **2 177** | **999** | **1 128** | **726** |
| Human health services | 4 942 | 3 111 | 1 831 | 2 126 | 985 | 1 113 | 718 |
| Residential care and social work activities | 87 | 65 | 22 | 51 | 14 | 14 | 8 |
| **Arts, entertainment and recreation** | **2 150** | **1 348** | **802** | **869** | **479** | **476** | **327** |
| **Other services** | **19 639** | **11 048** | **8 591** | **5 901** | **5 146** | **5 452** | **3 139** |
| **Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use** |  |  |  |  |  |  |  |
| **Activities of extra-territorial organisations and bodies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

**2. Number of employees with unincorporated enterprises (estimate), 2016**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Activity | Republic of Serbia | | | | | | |
| Total | Srbija –sever | Srbija –jug | Beogradski region | Region Vojvodine | Region Šumadije i Zapadne Srbije | Region Južne i Istočne Srbije |
|  |  |  |  |  |  |  |  |
| **Total** | **247 775** | **114 860** | **132 915** | **49 041** | **65 820** | **77 518** | **55 397** |
| **Agriculture, forestry and fishing** | **1 508** | **779** | **728** | **120** | **659** | **476** | **253** |
| **Mining and quarrying** | **286** | **30** | **256** | **15** | **15** | **174** | **82** |
| **Manufacturing** | **60 524** | **26 012** | **34 511** | **8 575** | **17 437** | **20 735** | **13 776** |
| Manufacture of food products, beverages and tobacco products | 23 967 | 11 629 | 12 338 | 3 955 | 7 674 | 6 919 | 5 419 |
| Manufacture of textiles, apparel, leather and related products | 10 360 | 3 110 | 7 250 | 1 161 | 1 949 | 5 139 | 2 111 |
| Manufacture of wood and paper products, and printing | 6 835 | 2 299 | 4 535 | 745 | 1 554 | 2 550 | 1 985 |
| Manufacture of coke, and refined petroleum products | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Manufacture of chemicals and chemical products | 432 | 207 | 225 | 54 | 153 | 122 | 103 |
| Manufacture of pharmaceuticals, medicinal chemical and botanical products | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Manufacture of rubber and plastics products, and other non-metallic mineral products | 5 657 | 2 757 | 2 900 | 513 | 2 244 | 1 863 | 1 037 |
| Manufacture of basic metals and fabricated metal products, except machinery and equipment | 6 654 | 3 114 | 3 540 | 851 | 2 263 | 2 240 | 1 300 |
| Manufacture of computer, electronic and optical products | 414 | 140 | 274 | 51 | 89 | 88 | 186 |
| Manufacture of electrical equipment | 339 | 207 | 131 | 100 | 108 | 76 | 55 |
| Manufacture of machinery and equipment n.e.c. | 563 | 271 | 291 | 43 | 229 | 216 | 75 |
| Manufacture of transport equipment | 331 | 201 | 130 | 180 | 22 | 121 | 9 |
| Other manufacturing, and repair and installation of machinery and equipment | 4 972 | 2 075 | 2 897 | 923 | 1 152 | 1 401 | 1 496 |
| **Electricity, gas, steam and air-conditioning supply** | **32** | **10** | **23** | **10** | **-** | **14** | **9** |
| **Water supply, sewerage, waste management and remediation** | **2 317** | **1 944** | **373** | **399** | **1 545** | **215** | **158** |
| **Construction** | **11 382** | **4 643** | **6 739** | **1 758** | **2 885** | **3 179** | **3 560** |
| **Wholesale and retail trade, repair of motor vehicles and motorcycles** | **85 965** | **37 559** | **48 406** | **15 667** | **21 892** | **28 229** | **20 177** |
| **Transport and storage** | **6 044** | **2 026** | **4 018** | **593** | **1 434** | **2 691** | **1 327** |
| **Accommodation and food service activities** | **32 426** | **15 106** | **17 320** | **7 100** | **8 006** | **10 431** | **6 889** |
| Information and communication | **2 232** | **1 199** | **1 033** | **568** | **631** | **641** | **391** |
| Publishing, audio-visual and broadcasting activities | 609 | 341 | 268 | 198 | 143 | 168 | 101 |
| Telecommunications | 74 | 35 | 40 | 17 | 18 | 16 | 24 |
| IT and other information services | 1 548 | 823 | 725 | 353 | 470 | 458 | 267 |
| **Financial and insurance activities** | **2 616** | **1 453** | **1 164** | **697** | **755** | **613** | **551** |
| **Real estate activities** | **416** | **259** | **157** | **174** | **85** | **93** | **65** |
| **Professional, scientific and technical activities** | **15 339** | **7 958** | **7 382** | **3 750** | **4 207** | **3 938** | **3 444** |
| Legal, accounting, management, architecture, engineering, technical testing and analysis activities | 12 527 | 6 660 | 5 867 | 3 037 | 3 623 | 3 132 | 2 735 |
| Scientific research and development | 1 | **-** | 1 | **-** | **-** | **-** | 1 |
| Other professional, scientific and technical activities | 2 812 | 1 297 | 1 514 | 713 | 584 | 806 | 708 |
| **Administrative and support service activities** | **4 390** | **1 987** | **2 403** | **884** | **1 104** | **1 297** | **1 106** |
| **Public administration and defence, compulsory social security** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Education** | **909** | **645** | **265** | **335** | **310** | **123** | **142** |
| **Human health and social work activities** | **6 731** | **4 495** | **2 237** | **3 040** | **1 455** | **1 333** | **904** |
| Human health services | 6 547 | 4 378 | 2 169 | 2 955 | 1 423 | 1 315 | 854 |
| Residential care and social work activities | 185 | 117 | 68 | 85 | 32 | 17 | 50 |
| **Arts, entertainment and recreation** | **732** | **360** | **372** | **212** | **148** | **211** | **161** |
| **Other services** | **13 925** | **8 396** | **5 529** | **5 145** | **3 251** | **3 127** | **2 403** |
| **Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use** |  |  |  |  |  |  |  |
| **Activities of extra-territorial organisations and bodies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

**3. Turnover of unincorporated enterprises (estimate), 2016**

RSD million

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Activity | Republic of Serbia | | | | | | |
| Total | Srbija –sever | Srbija –jug | Beogradski region | Region Vojvodine | Region Šumadije i Zapadne Srbije | Region Južne i Istočne Srbije |
|  |  |  |  |  |  |  |  |
| **Total** | **1 116 068** | **578 477** | **537 591** | **285 956** | **292 521** | **326 441** | **211 150** |
| **Agriculture, forestry and fishing** | **8 200** | **4 011** | **4 189** | **1 102** | **2 909** | **2 550** | **1 639** |
| **Mining and quarrying** | **629** | **67** | **562** | **36** | **31** | **386** | **176** |
| **Manufacturing** | **214 698** | **103 948** | **110 750** | **42 735** | **61 213** | **70 255** | **40 495** |
| Manufacture of food products, beverages and tobacco products | 85 228 | 44 237 | 40 991 | 16 603 | 27 634 | 24 449 | 16 542 |
| Manufacture of textiles, apparel, leather and related products | 26 372 | 10 432 | 15 939 | 4 775 | 5 657 | 10 995 | 4 945 |
| Manufacture of wood and paper products, and printing | 26 100 | 10 403 | 15 697 | 4 737 | 5 666 | 9 678 | 6 019 |
| Manufacture of coke, and refined petroleum products | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Manufacture of chemicals and chemical products | 1 913 | 1 011 | 902 | 455 | 556 | 507 | 394 |
| Manufacture of pharmaceuticals, medicinal chemical and botanical products | 6 | 6 | **-** | **-** | 6 | **-** | **-** |
| Manufacture of rubber and plastics products, and other non-metallic mineral products | 23 526 | 11 488 | 12 038 | 3 846 | 7 642 | 8 160 | 3 878 |
| Manufacture of basic metals and fabricated metal products, except machinery and equipment | 25 903 | 12 878 | 13 025 | 5 155 | 7 722 | 9 192 | 3 834 |
| Manufacture of computer, electronic and optical products | 1 680 | 795 | 886 | 272 | 523 | 306 | 579 |
| Manufacture of electrical equipment | 1 225 | 813 | 412 | 466 | 347 | 255 | 156 |
| Manufacture of machinery and equipment n.e.c. | 1 598 | 845 | 753 | 234 | 611 | 540 | 213 |
| Manufacture of transport equipment | 925 | 470 | 455 | 361 | 109 | 424 | 32 |
| Other manufacturing, and repair and installation of machinery and equipment | 20 223 | 10 571 | 9 652 | 5 832 | 4 739 | 5 749 | 3 903 |
| **Electricity, gas, steam and air-conditioning supply** | **85** | **31** | **54** | **31** | **-** | **34** | **20** |
| **Water supply, sewerage, waste management and remediation** | **3 864** | **2 848** | **1 016** | **695** | **2 153** | **567** | **449** |
| **Construction** | **61 503** | **31 155** | **30 348** | **16 088** | **15 068** | **16 576** | **13 772** |
| **Wholesale and retail trade, repair of motor vehicles and motorcycles** | **541 396** | **258 883** | **282 513** | **118 486** | **140 397** | **168 828** | **113 685** |
| **Transport and storage** | **42 743** | **26 084** | **16 659** | **16 402** | **9 682** | **10 444** | **6 216** |
| **Accommodation and food service activities** | **77 135** | **37 878** | **39 257** | **17 156** | **20 722** | **24 946** | **14 311** |
| **Information and communication** | **15 825** | **12 012** | **3 813** | **7 930** | **4 082** | **2 475** | **1 338** |
| Publishing, audio-visual and broadcasting activities | 3 802 | 2 979 | 823 | 2 371 | 609 | 554 | 269 |
| Telecommunications | 281 | 180 | 101 | 95 | 85 | 51 | 50 |
| IT and other information services | 11 742 | 8 853 | 2 889 | 5 465 | 3 388 | 1 870 | 1 019 |
| **Financial and insurance activities** | **4 019** | **2 212** | **1 807** | **1 110** | **1 102** | **1 042** | **765** |
| **Real estate activities** | **1 315** | **874** | **441** | **596** | **279** | **270** | **171** |
| **Professional, scientific and technical activities** | **61 585** | **43 217** | **18 367** | **27 458** | **15 759** | **10 895** | **7 472** |
| Legal, accounting, management, architecture, engineering, technical testing and analysis activities | 50 816 | 35 804 | 15 012 | 22 540 | 13 265 | 8 878 | 6 134 |
| Scientific research and development | 8 | 6 | 2 | 6 | **-** | **-** | 2 |
| Other professional, scientific and technical activities | 10 761 | 7 407 | 3 354 | 4 912 | 2 495 | 2 017 | 1 337 |
| **Administrative and support service activities** | **12 629** | **7 938** | **4 690** | **4 487** | **3 451** | **2 837** | **1 853** |
| **Public administration and defence, compulsory social security** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Education** | **3 799** | **2 916** | **883** | **1 857** | **1 059** | **486** | **397** |
| **Human health and social work activities** | **16 601** | **11 962** | **4 639** | **8 736** | **3 226** | **2 876** | **1 763** |
| Human health services | 16 298 | 11 732 | 4 566 | 8 552 | 3 181 | 2 846 | 1 720 |
| Residential care and social work activities | 303 | 230 | 74 | 184 | 45 | 30 | 44 |
| **Arts, entertainment and recreation** | **3 367** | **2 271** | **1 095** | **1 612** | **659** | **640** | **455** |
| **Other services** | **46 675** | **30 169** | **16 506** | **19 440** | **10 729** | **10 335** | **6 171** |
| **Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use** |  |  |  |  |  |  |  |
| **Activities of extra-territorial organisations and bodies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

**4. Gross value added of unincorporated enterprises (estimate), 2016**

RSD million

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Activity | Republic of Serbia | | | | | | |
| Total | Srbija –sever | Srbija –jug | Beogradski region | Region Vojvodine | Region Šumadije i Zapadne Srbije | Region Južne i Istočne Srbije |
|  |  |  |  |  |  |  |  |
| **Total** | **284 154** | **156 010** | **128 143** | **80 841** | **75 169** | **78 026** | **50 118** |
| **Agriculture, forestry and fishing** | **2 054** | **961** | **1 093** | **219** | **742** | **640** | **453** |
| **Mining and quarrying** | **243** | **25** | **218** | **14** | **12** | **153** | **65** |
| **Manufacturing** | **53 004** | **25 336** | **27 668** | **10 202** | **15 134** | **17 524** | **10 144** |
| Manufacture of food products, beverages and tobacco products | 16 677 | 8 510 | 8 167 | 3 136 | 5 375 | 4 818 | 3 349 |
| Manufacture of textiles, apparel, leather and related products | 8 539 | 3 303 | 5 236 | 1 446 | 1 857 | 3 599 | 1 636 |
| Manufacture of wood and paper products, and printing | 6 944 | 2 929 | 4 015 | 1 273 | 1 656 | 2 434 | 1 581 |
| Manufacture of coke, and refined petroleum products | - | - | - | - | - | - | - |
| Manufacture of chemicals and chemical products | 503 | 260 | 243 | 112 | 148 | 133 | 111 |
| Manufacture of pharmaceuticals, medicinal chemical and botanical products | 1 | 1 | - | - | 1 | - | - |
| Manufacture of rubber and plastics products, and other non-metallic mineral products | 5 527 | 2 753 | 2 774 | 806 | 1 947 | 1 883 | 891 |
| Manufacture of basic metals and fabricated metal products, except machinery and equipment | 7 518 | 3 760 | 3 759 | 1 437 | 2 323 | 2 597 | 1 162 |
| Manufacture of computer, electronic and optical products | 504 | 235 | 269 | 76 | 159 | 91 | 179 |
| Manufacture of electrical equipment | 368 | 241 | 128 | 135 | 106 | 78 | 50 |
| Manufacture of machinery and equipment n.e.c. | 496 | 264 | 232 | 69 | 195 | 167 | 65 |
| Manufacture of transport equipment | 267 | 143 | 125 | 107 | 36 | 114 | 10 |
| Other manufacturing, and repair and installation of machinery and equipment | 5 658 | 2 937 | 2 721 | 1 606 | 1 331 | 1 611 | 1 110 |
| **Electricity, gas, steam and air-conditioning supply** | **41** | **15** | **26** | **15** | **-** | **16** | **11** |
| **Water supply, sewerage, waste management and remediation** | **1 199** | **871** | **327** | **213** | **658** | **183** | **144** |
| **Construction** | **17 880** | **9 026** | **8 854** | **4 486** | **4 539** | **4 848** | **4 006** |
| **Wholesale and retail trade, repair of motor vehicles and motorcycles** | **75 439** | **35 733** | **39 706** | **15 669** | **20 065** | **23 518** | **16 188** |
| **Transport and storage** | **24 045** | **14 166** | **9 879** | **8 507** | **5 660** | **6 518** | **3 361** |
| **Accommodation and food service activities** | **25 903** | **12 547** | **13 356** | **5 448** | **7 100** | **8 455** | **4 901** |
| **Information and communication** | **7 457** | **5 636** | **1 822** | **3 589** | **2 047** | **1 128** | **693** |
| Publishing, audio-visual and broadcasting activities | 1 640 | 1 259 | 380 | 977 | 283 | 239 | 141 |
| Telecommunications | 136 | 84 | 51 | 45 | 39 | 26 | 26 |
| IT and other information services | 5 682 | 4 292 | 1 390 | 2 567 | 1 725 | 864 | 526 |
| **Financial and insurance activities** | **2 334** | **1 359** | **975** | **659** | **700** | **536** | **439** |
| **Real estate activities** | **573** | **382** | **190** | **254** | **128** | **123** | **67** |
| **Professional, scientific and technical activities** | **34 665** | **24 019** | **10 647** | **14 962** | **9 057** | **6 192** | **4 454** |
| Legal, accounting, management, architecture, engineering, technical testing and analysis activities | 28 889 | 20 178 | 8 711 | 12 540 | 7 638 | 5 052 | 3 659 |
| Scientific research and development | 5 | 4 | 1 | 4 | **-** | **-** | 1 |
| Other professional, scientific and technical activities | 5 772 | 3 837 | 1 934 | 2 418 | 1 419 | 1 140 | 795 |
| **Administrative and support service activities** | **6 323** | **3 995** | **2 328** | **2 282** | **1 712** | **1 356** | **972** |
| **Public administration and defence, compulsory social security** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Education** | **1 838** | **1 395** | **444** | **861** | **534** | **242** | **202** |
| **Human health and social work activities** | **9 644** | **6 848** | **2 796** | **4 912** | **1 936** | **1 736** | **1 060** |
| Human health services | 9 463 | 6 713 | 2 750 | 4 804 | 1 909 | 1 718 | 1 033 |
| Residential care and social work activities | 181 | 135 | 46 | 107 | 28 | 18 | 28 |
| **Arts, entertainment and recreation** | **1 792** | **1 197** | **595** | **842** | **356** | **355** | **240** |
| **Other services** | **19 718** | **12 499** | **7 220** | **7 709** | **4 790** | **4 503** | **2 717** |
| **Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use** |  |  |  |  |  |  |  |
| **Activities of extra-territorial organisations and bodies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

**(1) Number of unincorporated enterprises**

According to the data available, the calculations of macroeconomic aggregates covered 243 590 unincorporated enterprises that were active in 2016 in the Republic of Serbia. Of the total number, 66 848 unincorporated enterprises, i.e. 27.4% operated in Beogradski region, 62 514, i.e. 25.7% - in Region Vojvodine, 70 304, i.e. 28.9% - in Region Šumadije i Zapadne Srbije, and 43 924, i.e. 18% - in Region Južne i Istočne Srbije.

Observed by the sections of NACE Rev. 2, on the level of the Republic of Serbia the largest share in the total number of unincorporated enterprises had Wholesale and retail trade; repair of motor vehicles and motorcycles (25.9%), Manufacturing (15.0%), Professional, scientific and technical activities (12.3%), Transportation and storage (11.8%), Accommodation and food service activities (8.8%), Other service activities (8.1%), etc.

**Republic of Serbia: Structure of number of unincorporated enterprises by regions, 2016**



**Republic of Serbia: Number of unincorporated enterprises by activities, 2016**



**(2) Number of employees**

The unincorporated enterprises in the Republic of Serbia in 2016 employed 247 775 employees. In Beogradski region noted were 49 041 employees (19.8%), in Region Vojvodine – 65 820 employees (26.6%), in Region Šumadije i Zapadne Srbije – 77 518 employees (31.3%), and in Region Južne i Istočne Srbije – 55 397 employees (22.4%).

Pursuant to the NACE Rev. 2 sections, the largest share in the total number of employees with unincorporated enterprises in the Republic of Serbia in 2016 was noted for the sections: Wholesale and retail trade; repair of motor vehicles and motorcycles (34.7%), Manufacturing (24.4%), Accommodation and food service activities (13.1%), Professional, scientific and technical activities (6.2%), Other service activities (5.6%), etc.

**Republic of Serbia: Structure of number of employees with unincorporated enterprises by regions, 2016**



**Republic of Serbia: Number of employees in unincorporated enterprises by activities, 2016**



**(3) Turnover**

Observing the territorial distribution of turnover that unincorporated enterprises made in 2016 it is notable that unincorporated enterprises in Beogradski region made 25.6% of all turnover, in Region Vojvodine – 26.2%, in Region Šumadije i Zapadne Srbije – 29.2%, and in Region Južne i Istočne Srbije –18.9%.

Regarding the NACE Rev. 2 sections, the respective shares in the total turnover of unincorporated enterprises on the level of the RS are the following: Wholesale and retail trade; repair of motor vehicles and motorcycles (48.5%), Manufacturing (19.2%), Accommodation and food service activities (6.9%), Construction (5.5%), Professional, scientific and technical activities (5.5%), Other service activities (4.2%), etc.

**Republic of Serbia: Structure of turnover of unincorporated enterprises by regions, 2016**



**Republic of Serbia: Turnover of unincorporated enterprises, by activities, 2016**

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RSD billion

**(4) Gross value added**

In 2016, the unincorporated enterprises from Beogradski region had the share of 28.4% in the Gross value added, from Region Vojvodine – 26.5%, from Region Šumadije i Zapadne Srbije – 27.5%, and the share of unincorporated enterprises from Region Južne i Istočne Srbije in the GVA equalled 17.6%.

Regarding the NACE Rev. 2 sections, the share in the GVA on the RS level was the most expressive for the sections of Wholesale and retail trade; repair of motor vehicles and motorcycles (26.5%), Manufacturing (18.7%), Professional, scientific and technical activities (12.2%), Accommodation and food service activities (9.1%), Transportation and storage (8.5%), Other service activities (6.9%), etc.

**Republic of Serbia: Structure of Gross value added of unincorporated enterprises by regions, 2016**



**Republic of Serbia: Gross value added of unincorporated enterprises by activities, 2016**

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RSD billion

**Conclusion**

According to the analysis of the basic indicators of unincorporated business development, we can conclude that unincorporated enterprises present an important segment of the overall economy, that the significance of their share in the general economic structure is on the increase, and that their impact on the formation of Gross value added and turnover is continually growing.

Motivating measures passed by the Government are expected to provide suitable grounds for further operations and expansion of sole-proprietorships and partnerships, and for each entrepreneur with a feasible business idea they will offer the possibility to implement it on the relevant market and under the best possible terms.

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