



WORKING PAPER

Unincorporated enterprises (sole-proprietorships and partnerships) in the Republic of Serbia, 2019

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Working paper - Unincorporated enterprises (sole-proprietorships and partnerships) in the Republic of Serbia, 2019

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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 resumes publishing 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 2019, 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 the national accounts system and GDP calculations, SORS and its National accounts department 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 major 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 frequency of newly started businesses, lack of stability regarding the 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 the limitations of administrative and legal nature; in the first place it is the fact that double-entry book keeping is not compulsory for unincorporated enterprises and that they are not obligated to provide detailed financial statements that serve as the basis for the calculations of macroeconomic aggregates for incorporated enterprises and other economic subjects with the status of legal entity. Therefore, starting from relatively small range of data that unincorporated enterprises deliver to tax authorities, statisticians are compelled to carry out estimations. The estimates that we produced and presented are grounded on the French experience and practice of statistical treatment of unincorporated enterprises, where economic indicators for unincorporated enterprises are estimated by using the respective indicators for micro and small-size enterprises for which the administrative and statistical data sources are available¹.

Starting from 2020, in the Republic of Serbia all unincorporated enterprises, except those that are subject to lump sum taxation, are obligated to submit financial statements to the Business Registers Agency. This is a considerable and progressive step as regards the financial reporting in the Republic of Serbia, and this practice is not frequently encountered in the European countries. The data of the financial statements of unincorporated enterprises, along with the data the Tax administration, present a starting point and grounds for deriving estimates. Apart from the mentioned, in the calculations applied were also the indicators derived from the statements of balance of micro and small-size enterprises, as well as the Labour Force Survey data for the calculations of the number of employment.

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.

¹ 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 the French statistics, almost all elements of national accounts (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.

Using Business Accounts to compile National Accounts: The French Experience, Patrick Augeraud, Institut national de la statistique et des études économiques, France i Jean-Etienne Chapron, United Nations Statistics Division in *Links between business Accounting and National Accounting*, United Nations, New York, 2000.

Regarding the activities carried out by unincorporated enterprises, 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 CA	Manufacture of food products, beverages and tobacco products
Subsection CB	Manufacture of textiles, wearing apparel, leather and related products
Subsection CC	Manufacture of wood and paper products, and printing
Subsection CD	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 CG	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 E	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 J	Information and communication
Subsection JA	Publishing, audio-visual and broadcasting activities
Subsection JB	Telecommunications
Subsection JC	IT and other information services
Section K	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 O	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 (GVA)* (at basic prices), as difference between output and intermediate consumption.

1. Number of unincorporated enterprises (estimate), 2019

Activity	Republic of Serbia						
	Total	Srbija – sever	Srbija – jug	Beograd-ski region	Region Vojvodine	Region Šumadije i Zapadne Srbije	Region Južne i Istočne Srbije
Total	288 308	154 542	133 766	82 554	71 988	82 824	50 942
Agriculture, forestry and fishing	2 941	1 150	1 791	305	844	979	812
Mining and quarrying	149	10	140	2	8	101	39
Manufacturing	42 750	18 200	24 550	7 809	10 390	15 591	8 959
Manufacture of food products, beverages and tobacco products	8 884	3 908	4 976	1 538	2 371	3 050	1 927
Manufacture of textiles, apparel, leather and related products	6 987	2 871	4 116	1 419	1 451	2 618	1 498
Manufacture of wood and paper products, and printing	6 908	2 770	4 138	1 252	1 518	2 566	1 572
Manufacture of coke, and refined petroleum products							
Manufacture of chemicals and chemical products	560	203	357	85	117	189	168
Manufacture of pharmaceuticals, medicinal chemical and botanical products	-	-	-	-	-	-	-
Manufacture of rubber and plastics products, and other non-metallic mineral products	4 206	1 679	2 527	520	1 160	1 611	915
Manufacture of basic metals and fabricated metal products, except machinery and equipment	7 571	3 289	4 282	1 220	2 069	2 919	1 363
Manufacture of computer, electronic and optical products	440	207	233	70	137	98	135
Manufacture of electrical equipment	283	140	142	48	92	86	57
Manufacture of machinery and equipment n.e.c.	399	185	214	56	129	149	65
Manufacture of transport equipment	253	65	187	31	34	170	17
Other manufacturing, and repair and installation of machinery and equipment	6 260	2 883	3 377	1 569	1 313	2 135	1 242
Electricity, gas, steam and air-conditioning supply	47	13	33	13	-	18	16
Water supply, sewerage, waste management and remediation	777	241	536	68	173	480	55
Construction	21 937	10 199	11 738	4 939	5 260	7 088	4 650
Wholesale and retail trade, repair of motor vehicles and motorcycles	63 543	29 454	34 090	13 510	15 944	20 261	13 829
Transport and storage	32 236	19 925	12 311	12 252	7 672	8 149	4 162
Accommodation and food service activities	24 764	12 101	12 662	4 983	7 118	8 023	4 639
Information and communication	15 920	10 867	5 053	6 905	3 963	3 081	1 972
Publishing, audio-visual and broadcasting activities	2 561	1 865	697	1 415	450	394	302
Telecommunications	205	134	71	68	67	43	28
IT and other information services	13 154	8 868	4 286	5 422	3 446	2 644	1 642
Financial and insurance activities	1 782	907	875	463	444	522	353
Real estate activities	1 245	817	428	467	350	285	142
Professional, scientific and technical activities	37 884	25 090	12 795	15 818	9 272	7 831	4 964
Legal, accounting, management, architecture, engineering, technical testing and analysis activities	31 156	20 812	10 344	13 144	7 669	6 325	4 018
Scientific research and development	8	5	3	5		1	2
Other professional, scientific and technical activities	6 720	4 272	2 448	2 669	1 603	1 504	944
Administrative and support service activities	8 344	5 421	2 923	3 266	2 155	1 789	1 133
Public administration and defence, compulsory social security	-	-	-	-	-	-	-
Education	2 267	1 502	765	912	590	445	320
Human health and social work activities	6 068	3 843	2 225	2 663	1 180	1 370	855
Human health services	5 968	3 768	2 200	2 607	1 161	1 356	845
Residential care and social work activities	99	75	24	57	18	14	10
Arts, entertainment and recreation	3 167	2 059	1 108	1 398	661	672	436
Other services	22 488	12 744	9 744	6 779	5 964	6 138	3 606
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), 2019

Activity	Republic of Serbia						
	Total	Srbija – sever	Srbija – jug	Beograd-ski region	Region Vojvodine	Region Šumadije i Zapadne Srbije	Region Južne i Istočne Srbije
Total	276 529	127 762	148 767	53 781	73 980	87 126	61 641
Agriculture, forestry and fishing	1 801	972	829	141	831	548	281
Mining and quarrying	278	21	257	3	18	182	75
Manufacturing	69 717	29 135	40 582	9 279	19 856	24 353	16 228
Manufacture of food products, beverages and tobacco products	27 194	13 087	14 107	4 311	8 775	7 887	6 220
Manufacture of textiles, apparel, leather and related products	11 975	3 352	8 622	1 218	2 134	6 030	2 592
Manufacture of wood and paper products, and printing	7 952	2 602	5 350	820	1 781	2 996	2 354
Manufacture of coke, and refined petroleum products							
Manufacture of chemicals and chemical products	512	217	295	57	160	146	149
Manufacture of pharmaceuticals, medicinal chemical and botanical products	-	-	-	-	-	-	-
Manufacture of rubber and plastics products, and other non-metallic mineral products	6 185	2 876	3 309	516	2 360	2 062	1 248
Manufacture of basic metals and fabricated metal products, except machinery and equipment	8 159	3 654	4 505	950	2 704	2 854	1 650
Manufacture of computer, electronic and optical products	446	148	299	53	95	93	205
Manufacture of electrical equipment	369	217	152	91	126	91	61
Manufacture of machinery and equipment n.e.c.	743	373	370	42	331	291	79
Manufacture of transport equipment	460	198	262	179	19	253	9
Other manufacturing, and repair and installation of machinery and equipment	5 722	2 411	3 310	1 042	1 370	1 649	1 661
Electricity, gas, steam and air-conditioning supply	39	16	24	16	-	16	7
Water supply, sewerage, waste management and remediation	2 770	2 252	518	555	1 697	394	124
Construction	14 733	5 793	8 941	2 197	3 596	4 370	4 570
Wholesale and retail trade, repair of motor vehicles and motorcycles	85 011	37 362	47 649	15 335	22 027	28 085	19 564
Transport and storage	6 669	2 273	4 397	708	1 564	3 003	1 394
Accommodation and food service activities	37 130	17 349	19 781	8 099	9 251	11 844	7 937
Information and communication	4 898	2 337	2 561	986	1 351	1 601	960
Publishing, audio-visual and broadcasting activities	913	467	446	233	234	242	204
Telecommunications	106	60	46	25	36	25	20
IT and other information services	3 879	1 810	2 069	728	1 082	1 333	736
Financial and insurance activities	2 621	1 412	1 209	649	764	694	514
Real estate activities	609	354	255	224	130	137	118
Professional, scientific and technical activities	18 389	9 504	8 885	4 332	5 172	4 788	4 097
Legal, accounting, management, architecture, engineering, technical testing and analysis activities	14 770	7 816	6 954	3 444	4 373	3 735	3 219
Scientific research and development	1		1				1
Other professional, scientific and technical activities	3 618	1 688	1 930	889	799	1 053	877
Administrative and support service activities	5 889	2 817	3 072	1 299	1 518	1 524	1 548
Public administration and defence, compulsory social security	-	-	-	-	-	-	-
Education	1 319	872	447	464	408	207	240
Human health and social work activities	7 950	5 283	2 667	3 535	1 747	1 616	1 051
Human health services	7 729	5 146	2 582	3 444	1 703	1 597	985
Residential care and social work activities	221	136	85	92	44	19	66
Arts, entertainment and recreation	966	482	485	284	197	280	205
Other services	15 741	9 529	6 212	5 676	3 853	3 483	2 729
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), 2019

RSD million

Activity	Republic of Serbia						
	Total	Srbija – sever	Srbija – jug	Beograd-ski region	Region Vojvodine	Region Šumadije i Zapadne Srbije	Region Južne i Istočne Srbije
Total	1 555 504	827 514	727 990	426 918	400 596	444 568	283 421
Agriculture, forestry and fishing	12 090	6 241	5 849	1 823	4 418	3 611	2 238
Mining and quarrying	768	61	706	11	51	504	203
Manufacturing	310 652	150 085	160 567	62 208	87 876	101 277	59 291
Manufacture of food products, beverages and tobacco products	122 096	63 992	58 104	24 131	39 860	34 510	23 594
Manufacture of textiles, apparel, leather and related products	37 565	14 597	22 967	6 802	7 796	15 623	7 345
Manufacture of wood and paper products, and printing	37 546	15 016	22 531	7 052	7 963	13 868	8 662
Manufacture of coke, and refined petroleum products							
Manufacture of chemicals and chemical products	2 810	1 403	1 408	654	748	770	637
Manufacture of pharmaceuticals, medicinal chemical and botanical products	-	-	-	-	-	-	-
Manufacture of rubber and plastics products, and other non-metallic mineral products	32 314	15 384	16 931	5 292	10 092	11 080	5 850
Manufacture of basic metals and fabricated metal products, except machinery and equipment	40 285	19 588	20 697	7 792	11 797	14 455	6 241
Manufacture of computer, electronic and optical products	2 307	1 093	1 214	381	712	409	805
Manufacture of electrical equipment	1 689	1 125	564	577	548	361	203
Manufacture of machinery and equipment n.e.c.	2 611	1 388	1 223	310	1 078	929	294
Manufacture of transport equipment	1 574	605	969	475	130	919	49
Other manufacturing, and repair and installation of machinery and equipment	29 855	15 895	13 961	8 742	7 152	8 352	5 609
Electricity, gas, steam and air-conditioning supply	132	67	65	67	-	42	23
Water supply, sewerage, waste management and remediation	6 432	4 276	2 156	1 279	2 996	1 693	463
Construction	100 907	50 983	49 924	27 485	23 498	28 225	21 699
Wholesale and retail trade, repair of motor vehicles and motorcycles	676 576	330 559	346 016	156 943	173 616	207 913	138 103
Transport and storage	60 744	38 091	22 653	25 268	12 823	14 625	8 028
Accommodation and food service activities	110 639	55 369	55 269	26 210	29 160	34 771	20 498
Information and communication	42 744	30 998	11 746	20 253	10 745	7 688	4 058
Publishing, audio-visual and broadcasting activities	7 395	5 911	1 484	4 657	1 254	907	577
Telecommunications	486	345	141	187	158	88	53
IT and other information services	34 863	24 741	10 122	15 409	9 332	6 693	3 428
Financial and insurance activities	5 102	2 761	2 341	1 395	1 365	1 417	924
Real estate activities	2 456	1 568	888	1 043	525	493	395
Professional, scientific and technical activities	97 111	68 677	28 434	44 290	24 387	16 972	11 462
Legal, accounting, management, architecture, engineering, technical testing and analysis activities	81 019	57 663	23 355	36 896	20 768	13 887	9 468
Scientific research and development	11	9	2	9		1	2
Other professional, scientific and technical activities	16 081	11 004	5 076	7 385	3 619	3 084	1 992
Administrative and support service activities	22 773	15 119	7 655	9 253	5 866	4 577	3 078
Public administration and defence, compulsory social security	-	-	-	-	-	-	-
Education	7 153	5 319	1 834	3 507	1 812	989	845
Human health and social work activities	25 255	18 412	6 844	13 677	4 735	4 292	2 551
Human health services	24 810	18 074	6 735	13 414	4 660	4 256	2 480
Residential care and social work activities	446	337	108	263	75	37	71
Arts, entertainment and recreation	6 333	4 472	1 862	3 354	1 118	1 113	749
Other services	67 637	44 457	23 180	28 851	15 606	14 365	8 815
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), 2019*

RSD million

Activity	Republic of Serbia						
	Total	Srbija – sever	Srbija – jug	Beograd-ski region	Region Vojvodine	Region Šumadije i Zapadne Srbije	Region Južne i Istočne Srbije
Total	418 172	236 019	182 153	127 922	108 097	111 540	70 613
Agriculture, forestry and fishing	3 035	1 500	1 534	369	1 132	918	617
Mining and quarrying	297	23	275	4	19	198	76
Manufacturing	77 193	36 757	40 437	14 960	21 797	25 490	14 946
Manufacture of food products, beverages and tobacco products	23 904	12 301	11 603	4 570	7 731	6 830	4 773
Manufacture of textiles, apparel, leather and related products	12 220	4 627	7 593	2 070	2 557	5 140	2 453
Manufacture of wood and paper products, and printing	10 056	4 276	5 780	1 904	2 372	3 494	2 286
Manufacture of coke, and refined petroleum products							
Manufacture of chemicals and chemical products	740	360	380	161	199	202	178
Manufacture of pharmaceuticals, medicinal chemical and botanical products	-	-	-	-	-	-	-
Manufacture of rubber and plastics products, and other non-metallic mineral products	7 579	3 676	3 903	1 095	2 581	2 567	1 336
Manufacture of basic metals and fabricated metal products, except machinery and equipment	11 717	5 728	5 988	2 175	3 554	4 103	1 886
Manufacture of computer, electronic and optical products	693	324	370	107	217	121	248
Manufacture of electrical equipment	508	335	174	165	170	109	65
Manufacture of machinery and equipment n.e.c.	811	435	376	91	344	286	90
Manufacture of transport equipment	450	184	266	141	43	250	16
Other manufacturing, and repair and installation of machinery and equipment	8 514	4 511	4 003	2 481	2 030	2 388	1 615
Electricity, gas, steam and air-conditioning supply	64	32	31	32		19	12
Water supply, sewerage, waste management and remediation	1 995	1 308	687	392	917	537	150
Construction	29 397	14 769	14 628	7 678	7 091	8 272	6 356
Wholesale and retail trade, repair of motor vehicles and motorcycles	94 361	45 682	48 679	20 811	24 871	29 020	19 659
Transport and storage	33 979	20 581	13 398	13 079	7 501	9 060	4 338
Accommodation and food service activities	37 223	18 391	18 832	8 349	10 041	11 838	6 994
Information and communication	20 398	14 727	5 671	9 282	5 445	3 549	2 122
Publishing, audio-visual and broadcasting activities	3 294	2 549	745	1 937	611	421	324
Telecommunications	235	164	72	91	73	44	28
IT and other information services	16 869	12 014	4 855	7 253	4 761	3 084	1 770
Financial and insurance activities	2 962	1 690	1 272	825	865	749	523
Real estate activities	1 070	687	382	446	242	225	157
Professional, scientific and technical activities	54 834	38 460	16 374	24 495	13 965	9 559	6 815
Legal, accounting, management, architecture, engineering, technical testing and analysis activities	45 736	32 373	13 363	20 592	11 781	7 768	5 595
Scientific research and development	8	6	2	6		1	1
Other professional, scientific and technical activities	9 090	6 081	3 009	3 897	2 184	1 790	1 219
Administrative and support service activities	11 329	7 567	3 762	4 672	2 895	2 156	1 606
Public administration and defence, compulsory social security	-	-	-	-	-	-	-
Education	3 461	2 539	922	1 626	913	491	431
Human health and social work activities	14 671	10 545	4 126	7 695	2 850	2 593	1 533
Human health services	14 406	10 347	4 059	7 542	2 805	2 571	1 488
Residential care and social work activities	265	198	67	152	46	22	45
Arts, entertainment and recreation	3 371	2 355	1 016	1 756	599	619	397
Other services	28 531	18 405	10 127	11 452	6 953	6 246	3 881
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-
Activities of extra-territorial organisations and bodies	-	-	-	-	-	-	-

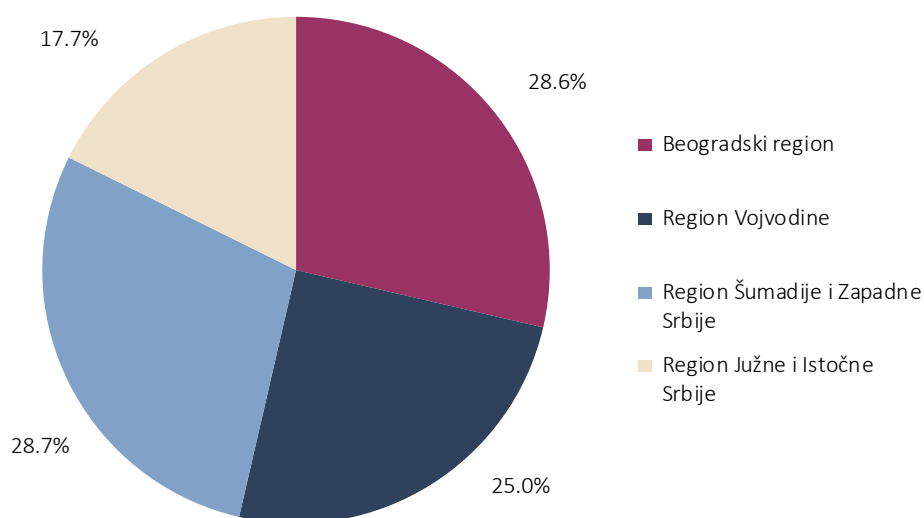
* Corrected table.

(1) Number of unincorporated enterprises

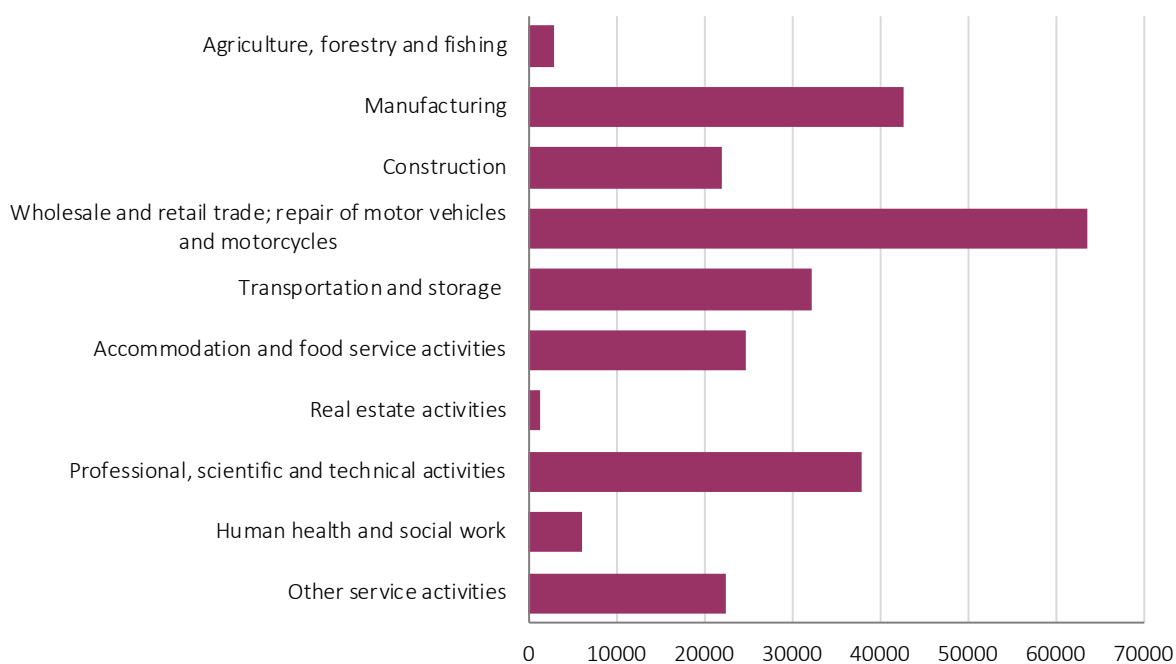
According to the data available, the calculations of macroeconomic aggregates covered 288 308 unincorporated enterprises that were active in 2019 in the Republic of Serbia. Of the total number, 82 554 unincorporated enterprises, i.e. 28.6% operated in Beogradski region, 71 988, i.e. 25.0% - in Region Vojvodine, 82 824, i.e. 28.7% - in Region Šumadije i Zapadne Srbije, and 50 942, i.e. 17.7% - 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 (22%), Manufacturing (14.8%), Professional, scientific and technical activities (13.1%), Transportation and storage (11.2%), Accommodation and food service activities (8.6%), Other service activities (7.8%), etc.

Republic of Serbia: Structure of number of unincorporated enterprises by regions, 2019



Republic of Serbia: Number of unincorporated enterprises by activities, 2019

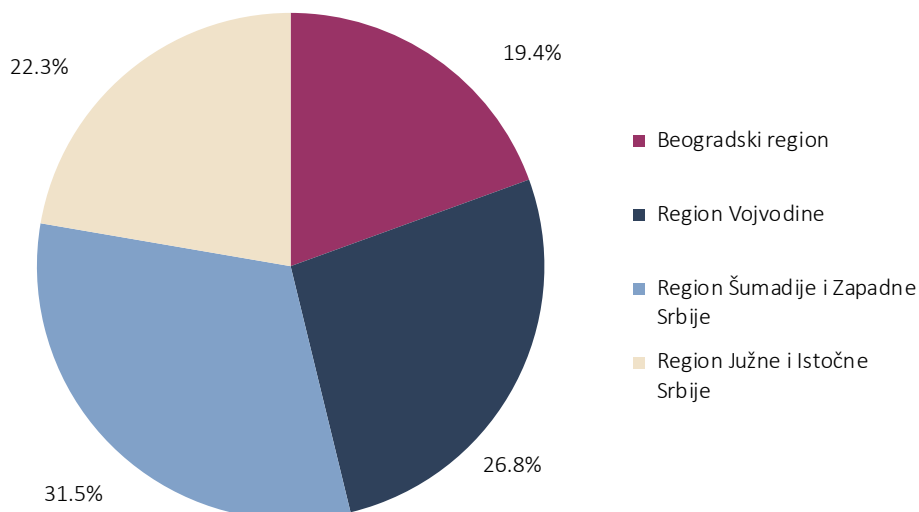


(2) Number of employees

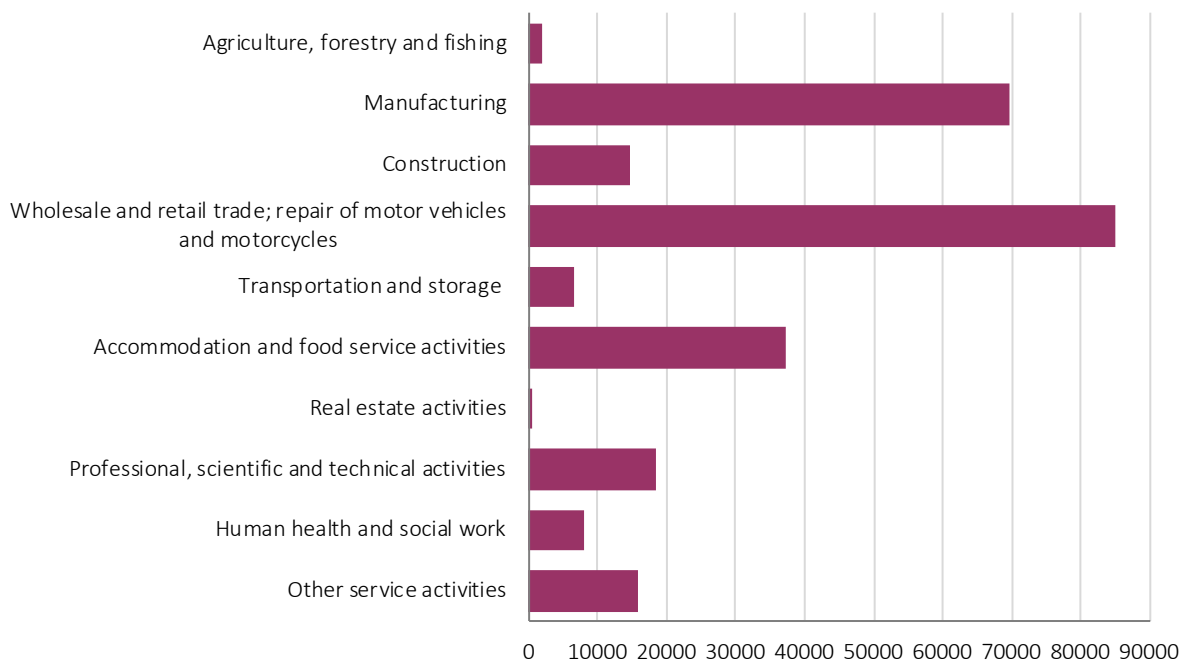
The unincorporated enterprises in the Republic of Serbia in 2019 employed 276 529 employees. In Beogradski region noted were 53 781 employees (19.4%), in Region Vojvodine – 73 980 employees (26.8%), in Region Šumadije i Zapadne Srbije – 87 126 employees (31.5%), and in Region Južne i Istočne Srbije – 61 641 employees (22.3%).

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 2019 was noted for the sections: Wholesale and retail trade; repair of motor vehicles and motorcycles (30.7%), Manufacturing (25.2%), Accommodation and food service activities (13.4%), Professional, scientific and technical activities (6.6%), Other service activities (5.7%), etc.

Republic of Serbia: Structure of number of employees with unincorporated enterprises by regions, 2019



Republic of Serbia: Number of employees in unincorporated enterprises by activities, 2019

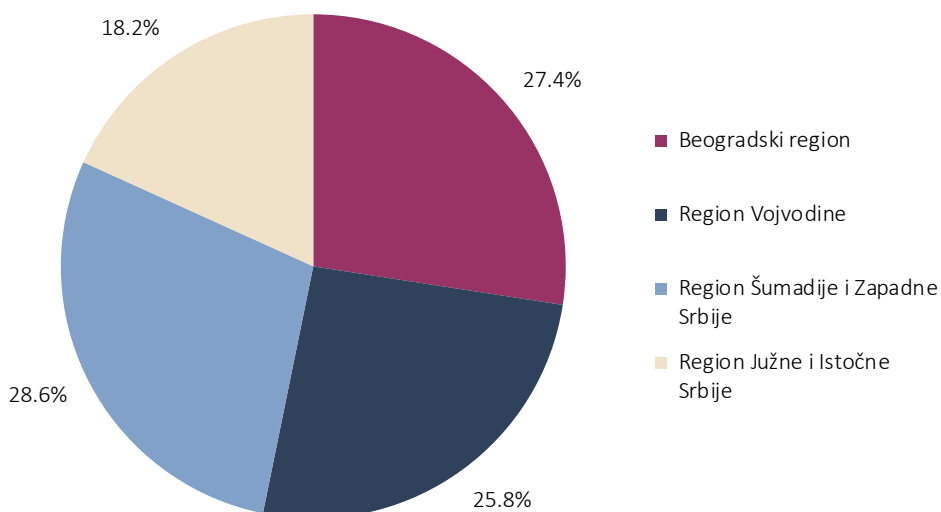


(3) Turnover

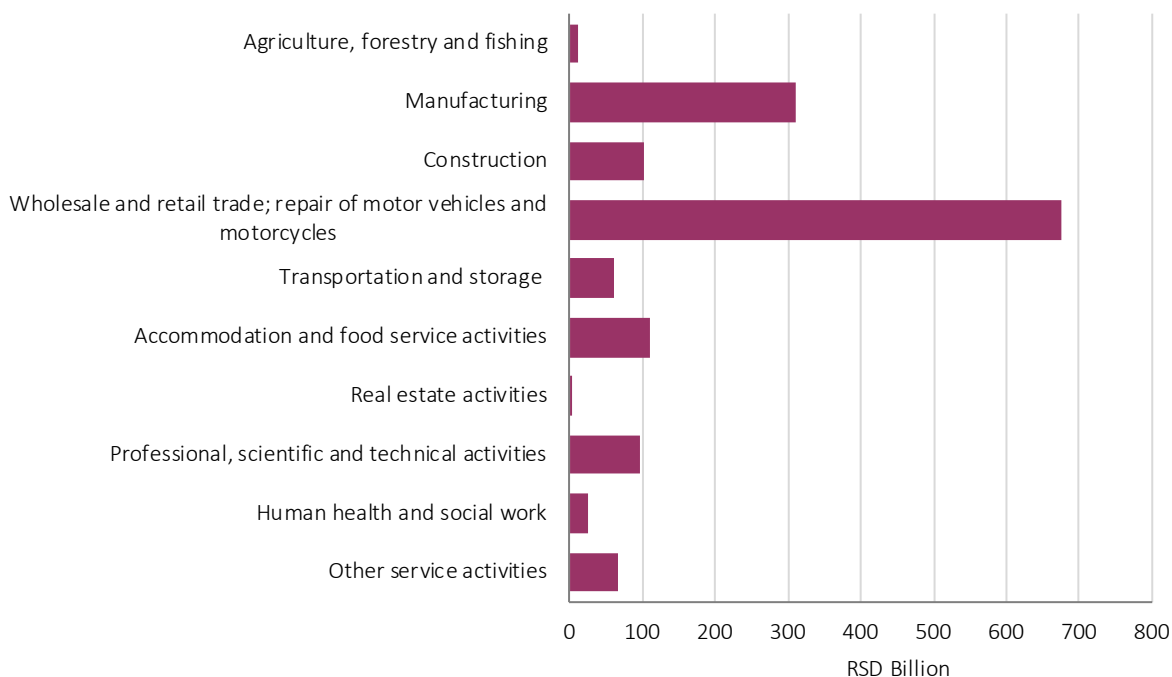
Observing the territorial distribution of turnover that unincorporated enterprises made in 2019 it is notable that unincorporated enterprises from Beogradski region made 27.4% of all turnover, from Region Vojvodine – 25.8%, from Region Šumadije i Zapadne Srbije – 28.6%, and from Region Južne i Istočne Srbije – 18.2%.

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 (43.5%), Manufacturing (20.0%), Accommodation and food service activities (7.1%), Construction (6.5%), Professional, scientific and technical activities (6.2%), Other service activities (4.3%), etc.

Republic of Serbia: Structure of turnover of unincorporated enterprises by regions, 2019



Republic of Serbia: Turnover of unincorporated enterprises, by activities, 2019

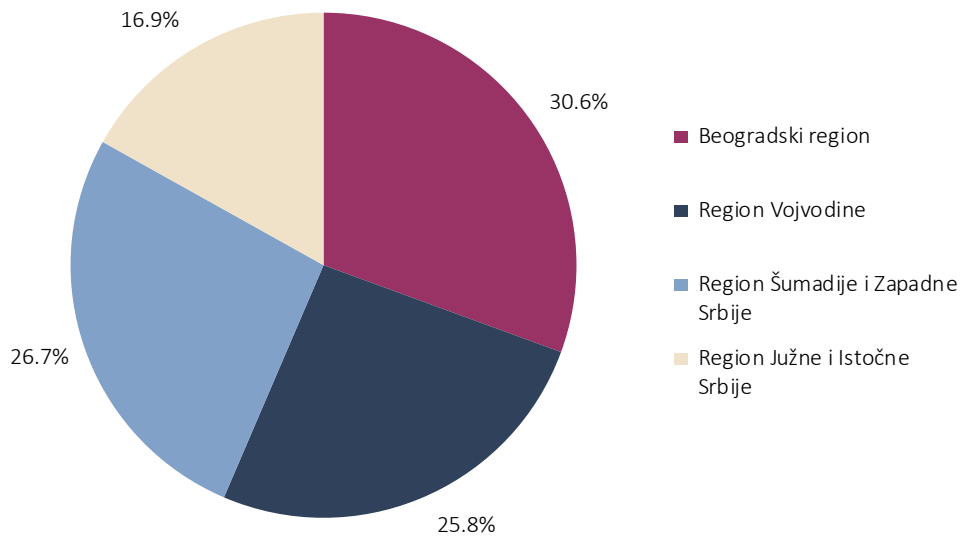


(4) Gross value added

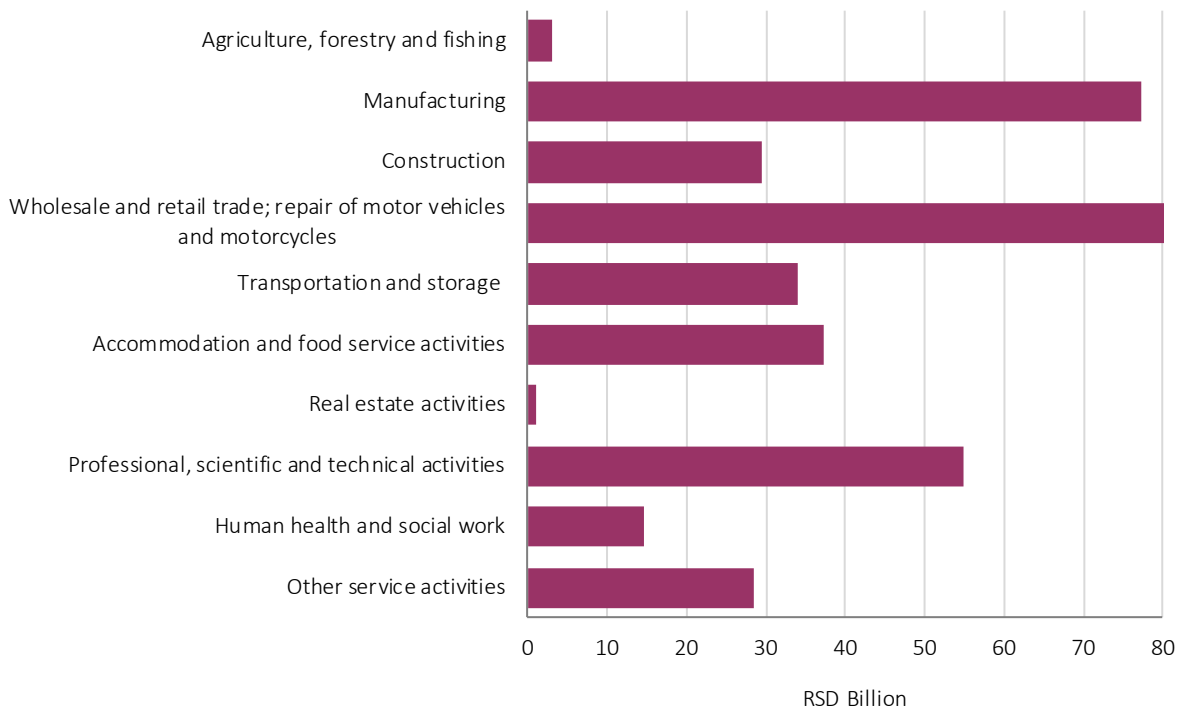
In 2019, the unincorporated enterprises from Beogradski region had the share of 30.6% in the Gross value added, from Region Vojvodine – 25.8%, from Region Šumadije i Zapadne Srbije – 26.7%, and the share of unincorporated enterprises from Region Južne i Istočne Srbije in the GVA equalled 16.9%.

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 (22.6%), Manufacturing (18.5%), Professional, scientific and technical activities (13.1%), Accommodation and food service activities (8.9%), Transportation and storage (8.1%), Construction (7.0%).

Republic of Serbia: Structure of Gross value added of unincorporated enterprises by regions, 2019



Republic of Serbia: Gross value added of unincorporated enterprises by activities, 2019



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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