

**Ministry of Economy and Finance  
General Department of Taxation**

**Kingdom of Cambodia  
Nation Religion King**



**CAMBODIA STANDARD BUSINESS CLASSIFICATION  
2015**

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Section	Division	Group	Class	Item	Description	Inclusion	Exclusion
A					<b>AGRICULTURE, FORESTRY AND FISHING</b>	This section includes the exploitation of vegetal and animal natural resources, comprising the activities of growing crops, raising and breeding of animals, harvesting of timber and other plants, animals or animal products from a farm or their natural habitats. This section also includes crops and animal production, hunting and related service activities, foresting and logging.	
A	01				<b>Crop and animal production, hunting and related service activities</b>	This division includes two basic activities, namely the production of crop products and production of animal products, covering also the forms of organic agriculture, the growing of genetically modified crops and the raising of genetically modified animals. This division also includes service activities incidental to agriculture, as well as hunting, trapping and related activities.	<b>Agricultural activities exclude any subsequent processing of the agricultural products (classified under divisions 10 and 11 (Manufacture of food products and beverages) and division 12 (Manufacture of tobacco products), beyond that needed to prepare them for the primary markets. However, the preparation of products for the primary markets is included here. The division excludes field construction (e.g. agricultural land terracing, drainage, preparing rice paddies, etc.) classified in section F (Construction) and buyers and cooperative associations engaged in the marketing of farm products classified in section G.</b>
A		011			<i>Growing of non-perennial crops</i>	This group includes the growing of non-perennial crops, i.e. plants that do not last for more than two growing seasons. Included is the growing of these plants for the purpose of seed production.	
A			0111		<u>Growing of cereals (except paddy), leguminous crops and oil seeds</u>	Includes the growing of mix crops within agriculture units.	<b>Excludes growing of maize for fodder, see 01199</b>
A				01111	Growing of maize		
A				01112	Growing of leguminous crops	Includes growing of beans, peas, pigeon peas, etc.	
A				01113	Growing of oil seeds	Includes growing of soya beans, groundnuts, sesame seed, sunflower seed, maize for fodder, etc.	
A				01119	Growing of other cereals n.e.c.		
A			0112		<u>Growing of paddy</u>	Includes glutinous rice, organic farming and the growing of genetically modified paddy.	
A				01120	Growing of paddy		
A			0113		<u>Growing of vegetables and melons, roots and tubers</u>		<b>Excludes growing of: (a) mushroom spawn, see 01303 (b) chilies (capsicum spp.) and other spices and aromatic crops, see 0128</b>

A			01131	Growing of leafy or stem vegetables	Includes growing of asparagus, cabbages, spinach, lettuce, etc.	
A			01132	Growing of fruits bearing vegetables	Includes growing of cucumbers, tomatoes, etc.	
A			01133	Growing of melons	Includes growing of watermelon, rock melon, etc.	
A			01134	Growing of mushrooms		
A			01135	Growing of vegetables seeds		
A			01136	Growing of other vegetables		
A			01137	Growing of roots, tubers, bulb or tuberous vegetables	Includes growing of cassava, yams, carrots, garlic, tapioca, etc.	
A		0114		<u>Growing of sugar cane</u>		
A			01140	Growing of sugar cane		
A		0115		<u>Growing of tobacco</u>		
A			01150	Growing of tobacco		
A		0116		<u>Growing of fibre crops</u>	Includes: (a) growing of cotton (b) growing of jute, kenaf and other textile bast fibres (c) growing of flax and true hemp (d) growing of sisal and other textile fibre of the genus agave (e) growing of abaca, ramie and other vegetable textile fibres (f) growing of other fibre crops	
A			01160	Growing of cotton and other fibre crops		
A		0119		<u>Growing of other non-perennial crops</u>		growing of non-perennial spice, aromatic, drug and pharmaceutical crops, see 0128
A			01191	Growing of flowers, including production of cut flowers, flower buds and flower seeds		
A			01192	Growing of sago (rumbia)		
A			01199	Growing of other non-perennial crops n.e.c.		
A		012		<i>Growing of perennial crops</i>	This group includes the growing of perennial crops, i.e. plants that lasts for more than two growing seasons, either dying back after each season or growing continuously. Included is the growing of these plants for the purpose of seed production.	
A		0121		<u>Growing of grapes</u>		
A			01210	Growing of grapes		manufacture of wine, see 1102
A		0122		<u>Growing of tropical and subtropical fruits</u>		
A			01221	Growing of banana		
A			01222	Growing of mango		
A			01223	Growing of durian		
A			01224	Growing of rambutan		
A			01225	Growing of longan		

A			01226	Growing of papaya		
A			01227	Growing of pineapple		
A			01228	Growing of pitaya (dragon fruit)		
A			01229	Growing of other tropical and subtropical fruits n.e.c.	sapodilla, langsung of all varieties, cempedak, jackfruit, mangosteen, snakefruit, pulasan, avocado, etc.	
A		0123		<u>Growing of citrus fruits</u>		
A			01231	Growing of pomelo		
A			01232	Growing of lemons and limes		
A			01233	Growing of oranges, tangerines and mandarins		
A			01239	Growing of other citrus fruits n.e.c.		
A		0124		<u>Growing of pome fruits and stone fruits</u>		
A			01241	Growing of guava		
A			01249	Growing of other pome fruits and stones fruits n.e.c.		
A		0125		<u>Growing of other tree and bush fruits and nuts</u>		growing of coconut, see 01263
A			01251	Growing of berries	strawberries, blueberries, kiwi and other berries	
A			01252	Growing of fruit seeds		
A			01253	Growing of cashew and other edible nuts		
A			01259	Growing of other tree and bush fruits	growing locust beans, etc.	
A		0126		<u>Growing of oleaginous fruits</u>		growing of soya beans, groundnuts and other oil seeds, see 0111
A			01261	Growing of oil palm (estate and smallholdings)		
A			01262	Growing of coconut (estate and smallholdings)		
A		0127		<u>Growing of beverage crops</u>		
A			01271	Growing of coffee		
A			01272	Growing of tea		
A			01273	Growing of cocoa		
A			01274	Growing of other beverage crops n.e.c.		
A		0128		<u>Growing of spices, aromatic, drugs and pharmaceutical crops</u>		
A			01281	Growing of black pepper (piper nigrum)		
A			01282	Growing of chillies and peppers (capsicum spp.)		
A			01283	Growing of nutmeg		
A			01284	Growing of ginger		

A			01285	Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes	growing of lemon grass, pandan leaf, etc	(a) growing of cat whiskers, see 01289 (b) growing of tongkat ali, see 01289
A			01289	Growing of other spices and aromatic crops n.e.c	(a) growing of cat whiskers (b) growing of tongkat ali (c) growing of cinnamon, cloves, etc	
A			0129	<u>Growing of other perennial crops</u>		
A			01291	Growing of rubber trees (estate)		
A			01292	Growing of rubber trees (smallholdings)		
A			01293	Growing of trees for extraction of sap		gathering of tree sap or rubber-like gums in the wild, see 0230
A			01294	Growing of nipa palm		
A			01295	Growing of areca		
A			01296	Growing of roselle		
A			01299	Growing of other perennial crops n.e.c.	(a) growing of Christmas tree (b) growing of vegetables materials of a kind used primarily for planting	
A		013		<i>Plant propagation</i>	This group includes the production of all vegetative planting materials including cuttings, suckers and seedlings for direct plant propagation or to create plant grafting stock into which selected scion is grafted for eventual planting to produce crops.	
A			0130	<u>Plant propagation</u>		growing of plants for the purpose of seed production, see groups 011 and 012
A			01301	Growing of plants for planting	Ornamental plants and turf for transplanting	
A			01302	Other plant propagation	growing of live plants for bulbs, tubers and roots, cuttings and slips, mushroom spawn.	operation of forest tree nurseries, see 02103
A		014		<i>Animal production</i>	This group includes raising (farming) and breeding of all animals, except aquatic animals.	This group excludes breeding support services, such as stud services (see 0162), farm animal boarding and care (see 0162) and production of hides and skins from slaughterhouses (see 1010)
A			0141	<u>Raising of cattle and buffaloes</u>		processing of milk, see 1050
A			01411	Raising, breeding and production of cattle or buffaloes		
A			01412	Production of raw milk from cows or buffaloes		
A			01413	Production of bovine semen		
A			0142	<u>Raising of horses and other equines</u>	raising horses	operation of racing and riding stables, see 9319
A			01420	Raising and breeding of horses, asses, mules or hinnies		
A			0144	<u>Raising of sheep and goats</u>		processing of milk, see 1050

A			01441	Raising, breeding and production of sheep and goats		
A			01442	Production of raw sheep or goat milk		
A		0145		<u>Raising of swine/pigs</u>		
A			01450	Raising, breeding and production of swine (pigs)		
A		0146		<u>Raising of poultry</u>		production of feathers or down, see 1010
A			01461	Raising, breeding and production of chicken, broiler		
A			01462	Raising, breeding and production of ducks		
A			01463	Raising, breeding and production of geese		
A			01464	Raising and breeding of other poultry n.e.c	raising and breeding of swallow	
A			01465	Production of chicken eggs		
A			01466	Production of duck eggs		
A			01469	Production of other poultry eggs n.e.c		
A		0149		<u>Raising of other animals</u>		(a) production of hides and skins originating from hunting and trapping, see 0170 (b) operation of frog farms, crocodile farms, marine worm farms, see 03225, 03232, 03219 (c) operation of fish farm, see 03211, 03221 (d) training of pet animals, see 96094
A			01491	Operation of worm farms, land mollusc farms, snail farms, etc.		
A			01492	Raising of silk worms and production of silk worm cocoons		
A			01493	Bee keeping and production of honey and beeswax		
A			01499	Raising of diverse animals including exotic and other live animals	emus, insects, rabbits and other fur animals	
A		016		<i>Support activities to agriculture and post-harvest crop activities</i>	This group includes activities incidental to agricultural production and activities similar to agriculture not undertaken for production purposes (in the sense of harvesting agricultural products), done on a fee or contract basis. Also included are post-harvest crop activities, aimed at preparing agricultural products for the primary market.	

A			0161		<u>Support activities for crop production</u>		(a) post-harvest crop activities, see 0163 (b) activities of agronomists and agricultural economists, see 74900 (c) maintenance of land to keep it in good ecological condition, see 81300 (d) organization of agricultural shows and fairs, see 82300
A				01610	Agriculture activities on a fee or contract basis	(a) the preparation of fields, harvesting, pest control (including rabbits) in connection with agriculture, etc. (b) operation of irrigation equipment for agricultural purposes (c) maintenance of land to keep it in good condition for agricultural use	
A			0162		<u>Support activities for animal production</u>	(a) activities of farriers (specialists in hoof care for horses) (b) farm animal boarding activities without health care (c) herd testing services, droving services, agistment service, poultry caponizing (d) activities related to artificial insemination	(a) provision of space for animal boarding only, see 68101 (b) veterinary activities, see 7500 (c) vaccination of animals, see 7500 (d) renting of animals (e.g.: herds), see 7730 (e) service activities to promote commercial hunting and trapping, see 93199 (f) pet boarding, see 96094
A				01620	Support activities for animal production on a fee or contract basis	(a) activities to promote propagation, growth and output of animals (b) activities related to artificial insemination (c) farm animal boarding activities without health care (d) herd testing services, droving services, agistment service, poultry caponizing	
A			0163		<u>Post-harvest crop activities</u>		(a) preparation of agricultural products by the producer, see groups 011 or 012 (b) preserving of fruits and vegetables, including dehydration by artificial means, see 1030 (c) stemming and redrying of tobacco, see 1200 (d) marketing activities of commission merchants and cooperative associations, see division 46 (e) wholesale of agricultural raw materials, see 4620
A				01630	Preparation of crops for market, post-harvest	cleaning, trimming, grading, disinfecting, cotton ginning	
A			0164		<u>Seed processing for propagation</u>	(a) all post-harvest activities aimed at improving the propagation quality of seed through the removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds as well as removing the seed moisture to a safe level for seed storage (b) the drying, cleaning, grading and treating of seeds until they are marketed (c) the treatment of genetically modified seeds	(a) growing of seeds, see groups 011 and 012 (b) processing of seeds to obtain oil, see 1041 (c) research to develop or modify new forms of seeds, see 7210
A				01640	Seed processing for propagation		

A		017			<i>Hunting, trapping and related service activities</i>	This group includes hunting and trapping on a commercial basis, taking of animals (dead or alive) for food, fur, skin, or for use in research, in zoos or as pets and production of fur skins, reptile or bird skins from hunting or trapping activities.	
A			0170		<u>Hunting, trapping and related service activities</u>	production of hides and skins originating from hunting and trapping.	(a) production of fur skins, reptile or bird skins from ranching operations, see 0149 (b) raising of game animals on ranching operations, see 0149 (c) catching of whales, see 0311 (d) production of hides and skins originating from slaughterhouses, see 1010 (e) hunting for sport or recreation and related service activities, see 93199 (f) service activities to promote hunting and trapping, see 93199
A				01700	Hunting and trapping and related service activities		
A	02				<b>Forestry and logging</b>	This division includes the production of roundwood for the forest-based manufacturing industries (MSIC divisions 16 and 17) as well as the extraction and gathering of wild growing non-wood forest products. Besides the production of timber, forestry activities result in products that undergo little processing, such as fire wood, charcoal, wood chips and roundwood used in an unprocessed form (e.g. pit-props, pulpwood etc.). These activities can be carried out in natural or planted forests.	
A		021			<i>Silviculture and other forestry activities</i>	This group includes growing of standing timber such as planting, replanting, transplanting, thinning and conserving of forests and timber tracts, growing of coppice, pulpwood and fire wood and operation of forest tree nurseries. These activities can be carried out in natural or planted forest.	
A			0210		<u>Silviculture and other forestry activities</u>		(a) growing of Christmas trees, see 01299 (b) gathering of wild growing non-wood forest products, see 0230 (c) production of wood chips and particles, see 1610
A				02100	Silviculture, including planting of trees	(a) enrichment planting (b) planting of forests (c) planting of trees along highways, coastlines or in open spaces (d) growing of pulpwood & firewood (e) collection of wildings (f) nurseries for forest plantation	

A		022			Logging	This group includes production of roundwood for forest-based manufacturing industries, production of roundwood used in an unprocessed form such as pit-props, fence posts and utility poles, gathering and production of fire wood and production of charcoal in the forest (using traditional methods). The output of this activity can take form of logs, chips or fire wood.	
A			0220		<u>Logging</u>	collection of bark (inland species, mangrove species and firewood)	(a) growing of Christmas trees, see 01299 (b) growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts, see 02100 (c) gathering of wild growing non-wood forest products, see 02300 (d) production of wood chips and particles, not associated with logging, see 1610 (e) production of charcoal through distillation of wood, see 20119
A				02200	Logging		
A		023			<i>Gathering of non-wood forest products</i>	This group includes the gathering of non-wood forest products and other plants growing in the wild	
A			0230		<u>Gathering of non-wood forest products</u>		(a) managed production of any of these products, see division 01 (b) growing of mushrooms or truffles, see 01134 (c) growing of berries or nuts, see 0125 (d) gathering of firewood, see 02200
A				02300	Gathering of non-wood forest products.	(a) collection of rattan, bamboo (b) bird's nest collection (c) wild sago palm collection (d) collection of wild tree sap (e) Fibres, fruits, leaves and oils from jungle trees (f) bee's wax and honey	
A		024			<i>Support service to forestry</i>	This group includes carrying out part of the forestry operation on a fee or contract basis	
A			0240		<u>Support service to forestry</u>		operation of forest tree nurseries, see 02100
A				02400	Support service to forestry	services to forestry department or logging companies	
A	03				<b>Fishing and aquaculture</b>	This division includes capture fishery and aquaculture, covering the use of fishery resources from marine, brackish or freshwater environments, with the goal of capturing or gathering fish, crustaceans, mollusks and other marine organisms and products (e.g. aquatic plants, pearls, sponges etc.). Also included are activities that are normally integrated in the process of production for own account (e.g. seeding oysters for pearl production).	This division excludes building and repairing of ships and boats (3011, 3315) and sport or recreational fishing activities (9319). Processing of fish, crustaceans or molluscs is excluded, whether at land-based plants or on factory ships (1020).

A		031		<i>Fishing</i>	This group includes “capture fishery”, i.e. the hunting, collecting and gathering activities directed at removing or collecting live wild aquatic organisms (predominantly fish, molluscs and crustaceans) including plants from the oceanic, coastal or inland waters for human consumption and other purposes by hand or more usually by various types of fishing gear such as nets, lines and stationary traps. Such activities can be conducted on the intertidal shoreline (e.g. collection of molluscs such as mussels and oysters) or shore based netting, or from home-made dugouts or more commonly using commercially made boats in inshore, coastal waters or offshore waters. Unlike in aquaculture (group 032), the aquatic resource being captured is usually common property resource irrespective of whether the harvest from this resource is undertaken with or without exploitation rights. Such activities also include fishing restocked water bodies.	
A			0311	<u>Marine fishing</u>		(a) capturing of marine mammals, except whales see 03111 (e.g.: walruses, seals), see 0170 (b) processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 1020 (c) renting of pleasure boats with crew for sea and coastal water transport (e.g.: for fishing cruises), see 50110 (d) fishing inspection, protection and patrol services, see 84239 (e) fishing practiced for sport or recreation and related services, see 93199 (f) operation of sport fishing preserves, see 93199
A				03111	Marine fish catching	capturing of whales
A				03112	Shrimp catching	
A				03113	Sea crab catching	
A				03114	Squid (cuttlefish) catching	
A				03115	Gathering of sea shells and pearls	
A				03119	Marine fishing n.e.c.	

A			0312		<u>Freshwater fishing</u>		(a) processing of fish, crustaceans and molluscs, see 1020 (b) fishing inspection, protection and patrol services, see 84239 (c) fishing practiced for sport or recreation and related services, see 93199 (d) operation of sport fishing preserves, see 93199
A				03121	Freshwater fish catching		
A				03122	Taking of freshwater crayfish, shrimp and other crustaceans		
A				03129	Freshwater fishing n.e.c.		
A		032			<i>Aquaculture</i>	This group includes “aquaculture” (or aquafarming), i.e. the production process involving the culturing or farming (including harvesting) of aquatic organisms (fish, molluscs, crustaceans, plants, crocodiles, alligators and amphibians) using techniques designed to increase the production of the organisms in question beyond the natural capacity of the environment (for example regular stocking, feeding and protection from predators). Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms. In addition, “aquaculture” also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.	
A			0321		<u>Marine aquaculture</u>		(a) frog farming, see 03225, (b) operation of sport fishing preserves, see 93199
A				03211	Fish farming in sea water	farming of marine ornamental fish	
A				03212	Production of bivalve spat (oyster, mussel, etc.), lobster lings, shrimp post-larvae, fish fry and fingerlings		
A				03213	Growing of laver and other edible seaweeds		
A				03214	Culture of crustaceans, bivalves, other ureaui and other aquatic animals in sea water		
A				03215	Aquaculture activities in brackish water		
A				03219	Marine aquaculture n.e.c.		
A			0322		<u>Freshwater aquaculture</u>		(a) aquaculture activities in salt water filled tanks and reservoirs, see 03219 (b) operation of sport fishing preserves, see 93199
A				03221	Fish farming in freshwater	(a) farming of freshwater ornamental fish (b) fish raised in irrigation canals	

<b>A</b>				03222	Shrimp, crayfish farming in freshwater		
<b>A</b>				03223	Aquaculture of crocodiles, alligators		
<b>A</b>				03224	Ornamental freshwater aquaculture		
<b>A</b>				03225	Farming of frogs		
<b>A</b>				03229	Freshwater aquaculture n.e.c.		
<b>B</b>					<b><i>MINING AND QUARRYING</i></b>	<p>Mining and quarrying include the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining etc.</p> <p>This section includes mining of coal and lignite; extraction of crude petroleum and natural gas; mining of metal ores and other mining and quarrying. This section also includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations are often carried out by the units that extracted the resource and/or others located nearby. Some of the technical operations of this section, particularly related to the extraction of hydrocarbons, may also be carried out for third parties by specialized units as an industrial service, which is reflected in division 09.</p>	<p>This section excludes the processing of the extracted materials (see section C – Manufacturing), which also covers the bottling of natural spring and mineral waters at springs and wells (see class 1104) or the crushing, grinding or otherwise treating certain earths, rocks and minerals not carried out in conjunction with mining and quarrying (see class 2399). This section also excludes the usage of the extracted materials without a further transformation for construction purposes (see section F – Construction), the collection, purification and distribution of water (see class 3600), separate site preparation activities for mining (see class 4312) and geophysical, geologic and seismic surveying activities (see class 7110).</p>
<b>B</b>	<b>05</b>				<b>Mining of coal and lignite</b>	<p>This division includes the extraction of solid mineral fuels includes through underground or open-cast mining and includes operations (e.g. grading, cleaning, compressing and other steps necessary for transportation etc.) leading to a marketable product.</p>	<p>This division does not include coking (see 1910), services incidental to coal or lignite mining (see 0990) or the manufacture of briquettes (see 1920).</p>
<b>B</b>		051			<i>Mining of hard coal</i>	<p>This group includes mining of hard coal: underground or surface mining, including mining through liquefaction methods and cleaning, sizing, grading, pulverizing, compressing etc. of coal to classify, improve quality or facilitate transport or storage.</p>	
<b>B</b>			0510		<u>Mining of hard coal</u>	<p>(a) underground or surface mining, including mining through liquefaction methods (b) cleaning, sizing, grading, pulverizing, compressing, etc. of coal to classify, improve quality or facilitate transport or storage</p>	<p>(a) lignite mining, see 05200, and peat digging, see 08920 (b) support activities for hard coal mining, see 09900 (c ) test drilling for coal mining, see 09900 (d) coke ovens producing solid fuels, see 19100 (e) work performed to develop or prepare properties for coal mining, see 43121</p>

<b>B</b>			05100	Mining of hard coal		
<b>B</b>		052		<i>Mining of lignite</i>	This group includes mining of lignite (brown coal) such as underground or surface mining, including mining through liquefaction methods and washing, dehydrating, pulverizing, compressing of lignite to improve quality or facilitate transport or storage.	
<b>B</b>			0520	<u>Mining of lignite</u>	(a) underground or surface mining, including mining through liquefaction methods (b) washing, dehydrating, pulverizing, compressing of lignite to improve quality or facilitate transport or storage	(a) hard coal mining, see 05100 (b) peat digging, see 08920 (c ) test drilling for coal mining, see 09900 (d) support activities for lignite mining, see 09900 (e) work performed to develop or prepare properties for coal mining, see 43121
<b>B</b>			05200	Mining of lignite (brown coal)		
<b>B</b>	<b>06</b>			<b>Extraction of crude petroleum and natural gas</b>	This division includes the production of crude petroleum, the mining and extraction of oil from oil shale and oil sands and the production of natural gas and recovery of hydrocarbon liquids. This includes the overall activities of operating and/or developing oil and gas field properties, including such activities as drilling, completing and equipping wells, operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum and all other activities in the preparation of oil and gas up to the point of shipment from the producing property.	This division excludes support activities for petroleum and gas extraction, such as oil and gas field services, performed on a fee or contract basis, oil and gas well exploration and test drilling and boring activities (see class 0910). This division also excludes the refining of petroleum products (see class 1920) and geophysical, geologic and seismic surveying activities (see class 7110).
<b>B</b>		061		<i>Extraction of crude petroleum</i>	This group includes extraction of crude petroleum oils	
<b>B</b>			0610	<u>Extraction of crude petroleum</u>		(a) support activities for oil and gas extraction, see 09100 (b) oil and gas exploration, see 09101 (c ) manufacture of refined petroleum products, see 19210 (d) recovery of liquefied petroleum gases in the refining of petroleum, see 19201 (e) operation of pipelines, see 49300
<b>B</b>			06100	Extraction of crude petroleum		
<b>B</b>		062		<i>Extraction of natural gas</i>	This group includes production of crude gaseous hydrocarbon (natural gas), extraction of condensates, draining and separation of liquid hydrocarbon fractions and gas desulphurization.	

<b>B</b>			0620	<u>Extraction of natural gas</u>	extraction of methane, ethane, butane or propane	(a) oil and gas exploration and support activities for oil and gas extraction, see 09100 (b) recovery of liquefied petroleum gases in the refining of petroleum, see 19210 (c) manufacture of industrial gases, see 20111 (d) operation of pipelines, see 49300
<b>B</b>			06200	Extraction of natural gas		
<b>B</b>	<b>07</b>			<b>Mining of metal ores</b>	This division includes mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining etc. Also included are ore dressing and beneficiating operations, such as crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations.	This division excludes manufacturing activities such as the roasting of iron pyrites (see class 2011), the production of aluminium oxide (see class 2420) and the operation of blast furnaces (see classes 2410 and 2420).
<b>B</b>		071		<i>Mining of iron ores</i>	This group includes mining of ores values chiefly for iron content and beneficiation and agglomeration of iron ores.	
<b>B</b>			0710	<u>Mining of iron ores</u>		
<b>B</b>			07100	Mining of iron ores		
<b>B</b>		072		<i>Mining of non-ferrous metal ores</i>	This group includes the mining of non-ferrous metal ores.	
<b>B</b>			0729	<u>Mining of other non-ferrous metal ores</u>		(a) mining and preparation of uranium and thorium ores, see 0721 (b) production of aluminum oxide and mattes of nickel or of copper, see 24200
<b>B</b>			07291	Mining of tin ores		
<b>B</b>			07292	Mining of copper		
<b>B</b>			07293	Mining of aluminium (bauxite)		
<b>B</b>			07294	Mining of ilmenite (iron titanium oxide)		
<b>B</b>			07299	Mining of other non-ferrous metal ores n.e.c.	mining and preparation of ores valued chiefly for non-ferrous metal content -- lead, zinc, manganese, chrome, nickel, cobalt, molybdenum, tantalum, vanadium, etc.	
<b>B</b>	<b>08</b>			<b>Other mining and quarrying</b>	This division includes extraction from a mine or quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in construction (e.g. sands, stones, etc.), manufacture of materials (e.g. clay, gypsum, calcium, etc.), manufacture of chemicals, etc.	This division does not include processing (except crushing, grinding, cutting, cleaning, drying, sorting and mixing) of the minerals extracted.

<b>B</b>		081		<i>Quarrying of stone, sand and clay</i>	This group includes quarrying, rough trimming and sawing of monumental and building stone such as marble, granite, sandstone etc., quarrying, crushing and breaking of limestone, mining of gypsum and anhydrite, mining of chalk and unclaimed dolomite, extraction and dredging of industrial sand, sand for construction and gravel, breaking and crushing of stone and gravel, quarrying of sand and mining of clays, refractory clays and kaolin.	
<b>B</b>			0810	<u>Quarrying of stone, sand and clay</u>		(a) mining of bituminous sand, see 06102 (b) mining of chemical and fertilizer minerals, see 0891 (c) production of calcined dolomite, see 23942 (d) cutting, shaping and finishing of stone outside quarries, see 23960
<b>B</b>				08101 Quarrying, rough trimming and sawing of monumental and building stone such as marble, granite, sandstone, etc.		
<b>B</b>				08102 Quarrying, crushing and breaking of limestone		
<b>B</b>				08103 Extraction and dredging of industrial sand, sand for construction and gravel		
<b>B</b>				08104 Breaking and crushing of stone and gravel		
<b>B</b>				08105 Quarrying of sand	Quarrying of silica sand	
<b>B</b>				08106 Mining of clays, refractory clays and kaolin		
<b>B</b>		089		<i>Mining and quarrying n.e.c.</i>	This group includes mining of chemical and fertilizer minerals, extraction of peat, extraction of salt, etc.	
<b>B</b>			0891	<u>Mining of chemical and fertilizer minerals</u>		(a) extraction of salt, see 0893 (b) roasting of iron pyrites, see 20110 (c) manufacture of synthetic fertilizers and nitrogen compounds, see 2012
<b>B</b>				08911 Mining of natural phosphates		
<b>B</b>				08912 Mining of natural borates, natural magnesium sulphates (kieserite)		
<b>B</b>				08913 Mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals		
<b>B</b>			0892	<u>Extraction of peat</u>		(a) service activities incidental to peat mining, see 09900 (b) manufacture of articles of peat, see 2399
<b>B</b>				08920 Extraction of peat		
<b>B</b>			0893	<u>Extraction of salt</u>		processing of salt into food-grade salt (e.g.: iodized salt), see 10790

<b>B</b>			08931	Salt production by evaporation of sea water or other saline waters		
<b>B</b>			08932	Crushing, purification and refining of salt by the producer		
<b>B</b>		0899		<u>Other mining and quarrying n.e.c.</u>		
<b>B</b>			08991	Mining and quarrying of natural graphite		
<b>B</b>			08992	Mining and quarrying of gemstones		
<b>B</b>			08999	Other mining and quarrying n.e.c.	mining and quarrying of various minerals and materials (e.g.: natural asphalt, asphaltites and asphaltic rock; natural solid bitumen, quartz, mica, talc, abrasive materials, asbestos, siliceous fossil meals, etc.)	
<b>B</b>	<b>09</b>			<b>Mining support service activities</b>	This division includes specialized support services incidental to mining provided on a fee or contract basis. It includes exploration services through traditional prospecting methods such as taking core samples and making geological observations as well as drilling, test-drilling or redrilling for oil wells, metallic and non-metallic minerals. Other typical services cover building oil and gas well foundations, cementing oil and gas well casings, cleaning, bailing and swabbing oil and gas wells, draining and pumping mines, overburden removal services at mines etc	
<b>B</b>		091		<i>Support activities for petroleum and natural gas extraction</i>	This group includes oil and gas extraction service activities provided on a fee or contract basis, oil and gas field fire fighting services.	
<b>B</b>		0910		<u>Support activities for petroleum and natural gas extraction</u>		(a) service activities performed by operators of oil or gas fields, see 0610, 0620 (b) specialized repair of mining machinery, see 33120 (c) liquefaction and regasification of natural gas for purpose of transport, done off the mine site, see 52219 (d) geophysical, geologic and seismic surveying, see 71100

<b>B</b>			09100	Support activities for petroleum and natural gas extraction	(a) exploration services in connection with petroleum or gas extraction (e.g.: traditional prospecting methods, such as making geological observations at prospective sites) (b) directional drilling and re-drilling; “spudding in”; derrick erection in situ, repairing and dismantling; cementing oil and gas well casings; pumping of wells; plugging and abandoning wells, etc. (c) liquefaction and re-gasification of natural gas for purpose of transport, done at the mine site (d) draining and pumping services, on a fee or contract basis (e) test drilling in connection with petroleum or gas extraction	
<b>B</b>		099		<i>Support activities for other mining and quarrying</i>	This group includes support services on a fee or contract basis, required for mining activities of divisions 05, 07 and 08.	
<b>B</b>			0990	<u>Support activities for other mining and quarrying</u>		(a) operating mines or quarries on a contract or fee basis, see division 05, 07 or 08 (b) specialized repair of mining machinery, see 33120 (c) geophysical surveying services, on a contract or fee basis, see 71100
<b>B</b>			09900	Support services on a fee or contract basis, required for mining activities 05, 06 and 07	(a) exploration services (e.g.: traditional prospecting methods, such as taking core samples and making geological observations at prospective sites) (b) draining and pumping services, on a fee or contract basis (c) test drilling and test hole boring (d) <u>cleaning services</u>	
<b>C</b>				<b>MANUFACTURING</b>	This section generally covers industrial activities which are related to production and manufacturing (mass production).	
<b>C</b>	<b>10</b>			<b>Manufacturing of food products</b>		
<b>C</b>		101		<i>Processing and Preserving of Meat</i>		
<b>C</b>			1011	<u>Slaughtering and packing of meat (except poultry)</u>	- operation of slaughterhouses engaged in killing, dressing or packing meat: beef, pork, lamb, rabbit, mutton, camel, etc. - production of fresh, meat, in carcasses - production of fresh, meat, in cuts - production of fresh, meat, in individual portions	
<b>C</b>			10111	Slaughtering and packing of beef and buffalo		
<b>C</b>			10112	Slaughtering and packing of pork		
<b>C</b>			10119	Slaughtering and packing of meat, n.e.c		

C		1012		<u>Slaughtering and packing of poultry meat</u>	<ul style="list-style-type: none"> <li>- operation of slaughterhouses engaged in killing, dressing or packing poultry</li> <li>- production of fresh poultry in carcasses</li> <li>- production of fresh poultry in cuts</li> <li>- production of fresh poultry in individual portions</li> </ul>	
C			10121	Slaughtering and packing of chicken		
C			10122	Slaughtering and packing of duck		
C			10123	Slaughtering and packing of quail		
C			10129	Slaughtering and packing of poultry meat, n.e.c		
C		1013		<u>Processing and preserving meat and poultry meat products</u>	<ul style="list-style-type: none"> <li>- production of chilled or frozen meat, in carcasses</li> <li>- production of chilled or frozen meat, in cuts</li> <li>- production of chilled or frozen meat, in individual portions</li> <li>- production of dried, salted or smoked meat</li> <li>- production of meat products: <ul style="list-style-type: none"> <li>• sausages, salami, puddings, “andouillettes”, saveloys, bolognas, pâtés, rillettes, boiled ham</li> </ul> </li> <li>- slaughtering and processing of whales on land or on specialized vessels</li> <li>- production of hides and skins originating from slaughterhouses, including fellmongery</li> <li>- rendering of lard and other edible fats of animal origin</li> <li>- processing of animal offal</li> <li>- production of pulled wool</li> <li>- production of feathers and down</li> </ul>	
C			10131	production of frozen meat		
C			10132	production of dried, salted or smoked meat		
C			10133	production of grill meat		
C			10134	production of fermented meat		
C			10135	production of sausages		
C			10136	production of meatball		
C			10139	Processing and preserving meat and poultry meat products, n.e.c		
C	102			<i>Processing and Preserving of fish, crustaceans and molluscs</i>		

C		1021		<u>Processing and preserving of fish and fish products, fresh, chilled or frozen</u>	- preparation and preservation of fish: freezing, deep-freezing, drying, smoking, salting, immersing in brine, etc. - production of fish products: cooked fish, fish fillets, roes, caviar, caviar substitutes etc. - production of fishmeal for human consumption or animal feed - production of meals and solubles from fish - activities of vessels engaged only in the processing and preserving of fish	
C			10211	Processing and preserving of fish :freezing and deep-freezing		
C			10212	production of dried, salted or smoked fish		
C			10213	production of fermented fish		
C			10214	production of fish meatball		
C			10219	Processing and preserving of fish and fish products, fresh, chilled or frozen, n.e.c		
C		1022		<u>Production of canned fish</u>	- canning of fish	
C			10220	Production of canned fish		
C		1023		<u>Processing and preserving of crustaceans and molluscs</u>	- preparation and preservation of crustaceans and molluscs: freezing, deep-freezing, drying, smoking, salting, immersing in brine etc.	
C			10230	Processing and preserving of crustaceans and molluscs		
C		1024		<u>Production of canned crustaceans and molluscs</u>	- canning of crustaceans and molluscs	
C			10240	Production of canned crustaceans and molluscs		
C		1025		<u>Production and processing of seaweed</u>	- processing of seaweed	
C			10250	Production and processing of seaweed		
C		1029		<u>Processing and preserving of other fish and marine products, n.e.c.</u>	- production of meals and solubles from other aquatic animals unfit for human consumption	
C			10291	Processing of steamed marine products,		
C			10292	Production of dry seafish (Shrimp, octopus,)		
C			10293	Production of shrimp paste		
C			10299	Processing and preserving of other fish and marine products, n.e.c.		
C	103			<i>Processing and preserving of fruit and vegetables</i>		

C			1031		<u>Processing and preserving of fruit and vegetables</u>	<ul style="list-style-type: none"> <li>- manufacture of food consisting chiefly of fruit or vegetables, except ready-made dishes in frozen or canned form</li> <li>- preserving of fruit, nuts or vegetables: freezing, drying, immersing in oil or in vinegar etc.</li> <li>- manufacture of fruit or vegetable food products</li> <li>- manufacture of jams, marmalades and table jellies</li> <li>- processing and preserving of potatoes: <ul style="list-style-type: none"> <li>• manufacture of prepared frozen potatoes</li> <li>• manufacture of dehydrated mashed potatoes</li> <li>• manufacture of potato snacks</li> <li>• manufacture of potato crisps</li> <li>• manufacture of potato flour and meal</li> </ul> </li> <li>- roasting of nuts</li> <li>- <del>manufacture of nut foods and pastes</del></li> </ul>	
C				10311	Processing and preserving of fruit		
C				10312	Processing and preserving of vegetables		
C				10313	Processing and preserving of roasted nuts		
C				10319	Processing and preserving of other fruit and vegetables, n.e.c		
C			1032		<u>Production of canned fruit and vegetables</u>	- canning of fruit, nuts or vegetables	
C				10321	Production of canned vegetables		
C				10322	Production of canned fruits		
C			1033		<u>Production of fruit or vegetable juices</u>	- manufacture of fruit or vegetable juices	
C				10331	Production of fruit juices		
C				10332	Production of vegetable juices		
C			1039		<u>Production of other fruit or vegetable products, n.e.c.</u>	<ul style="list-style-type: none"> <li>- industrial peeling of potatoes</li> <li>- production of concentrates from fresh fruits and vegetables</li> <li>- manufacture of perishable prepared foods of fruit and vegetables, such as: <ul style="list-style-type: none"> <li>• salads</li> <li>• peeled or cut vegetables</li> <li>• tofu (bean curd)</li> </ul> </li> </ul>	
C				10391	Production of fermented soya bean product		
C				10392	Production of Tofu		
C				10399	Production of other fruit or vegetable products, n.e.c.		
C		104			<i>Manufacture of vegetable and animal oils and fats</i>		

C			1041	<u>Manufacture of vegetable oils and fats (except palm oil, coconut oil and corn oil)</u>	- manufacture of crude vegetable oils: olive oil, soya-bean oil, sunflower-seed oil, cotton-seed oil, rape, colza or mustard oil, linseed oil etc. - manufacture of refined vegetable oils: olive oil, soya-bean oil etc. - processing of vegetable oils: blowing, boiling, dehydration, hydrogenation etc. - production of cotton linters, oilcakes and other residual products of oil production	- production of essential oils, see 2029 - treatment of oil and fats by chemical process, see 2029
C			10411	Manufacture of vegetable oils		
C			1042	<u>Manufacture of coconut oil, copra cake, meals and pellets</u>	- manufacture of coconut oil, copra cake, meals and pellets	
C			10420	Manufacture of coconut oil, copra cake, meals and pellets		
C			1043	<u>Manufacture of palm oil</u>	- manufacture of palm oil	
C			10430	Manufacture of palm oil		
C			1044	<u>Manufacture of corn oil</u>	- manufacture of corn oil	
C			10440	Manufacture of corn oil		
C			1045	<u>Manufacture of animal oil and fats</u>	This class includes manufacture of crude and refined oils and fats from animal materials This class includes: - manufacture of non-edible animal oils and fats - extraction of fish and marine mammal oils	- rendering and refining of lard and other edible animal fats, see 1010
C			10450	Manufacture of animal oil and fats		
C			1049	<u>Manufacture of other vegetable and animal oils and fats, n.e.c.</u>	- manufacture of non-defatted flour or meal of oilseeds, oil nuts or oil kernels - manufacture of margarine - manufacture of melanges and similar spreads - manufacture of compound cooking fats	- production of essential oils, see 2029 - treatment of oil and fats by chemical process, see 2029
C			10490	Manufacture of other vegetable and animal oils and fats, n.e.c.		
C		105		<i>Manufacture of dairy products</i>		
C			1051	<u>Processing of fresh milk and manufacture of cream</u>	- manufacture of fresh liquid milk, pasteurized, sterilized, homogenized and/or ultra heat treated - manufacture of milk-based drinks - manufacture of cream from fresh liquid milk, pasteurized, sterilized, homogenized	
C			10510	Processing of fresh milk and manufacture of cream		
C			1052	<u>Manufacture of powdered milk and condensed or evaporated milk (filled, combined or reconstituted)</u>	- manufacture of dried or concentrated milk whether or not sweetened - manufacture of milk or cream in solid form	

C			10520	Manufacture of powdered milk and condensed or evaporated milk (filled, combined or reconstituted)		
C		1053		<u>Manufacture of ice cream and sherbet, ice drop, ice candy and other flavoured ices</u>	- manufacture of ice cream and other edible ice such as sorbet	
C			10531	Manufacture of ice cream		
C			10532	Manufacture of sherbet, ice drop, ice candy and other flavoured ices		
C			10539	Manufacture of other ice cream and sherbet, ice drop, ice candy and other flavoured ices, n.e.c		
C		1054		<u>Manufacture of dairy products, n.e.c.</u>	- manufacture of butter - manufacture of yoghurt - manufacture of cheese and curd - manufacture of whey - manufacture of casein or lactose	
C			10540	Manufacture of dairy products, n.e.c.		
C	106			<i>Manufacture of grain mill products, starches and starch products</i>		
C		1061		<u>Manufacture of grain mill products (except rice/corn)</u>	- grain milling: production of flour, groats, meal or pellets of wheat, rye, oats, or other cereal grains - vegetable milling: production of flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts - manufacture of cereal breakfast foods - manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits or pancakes	- manufacture of potato flour and meal, see 1031 - wet corn milling, see 1063
C			10611	Processing of grain milling except rice/corn		
C			10619	Manufacture of other grain mill products (except rice/corn), n.e.c		
C		1062		<u>Manufacture of starches and starch products</u>	- manufacture of glucose, glucose syrup, maltose, inulin etc. - manufacture of gluten - manufacture of tapioca and tapioca substitutes prepared from starch	- manufacture of lactose (milk sugar), see 1059 - production of cane or beet sugar, see 1072 - manufacture of corn oil, see 1044
C			10621	Manufacture of starches		
C			10622	Manufacture of starch products		
C			10629	Manufacture of other starches and starch products, n.e.c		

C			1063	<u>Rice/corn milling and manufacture of rice/corn flour</u>	- grain milling: production of flour, groats, meal or pellets of maize (corn) - rice milling: production of husked, milled, polished, glazed, parboiled or converted rice; production of rice flour - manufacture of starches from rice and maize - wet corn milling	
C			10631	Rice milling		
C			10632	Corn milling		
C			10633	Manufacture of rice/corn flour		
C		107		<i>Manufacture of other food products</i>		
C			1071	<u>Manufacture of bakery products</u>	This class includes the manufacture of fresh, frozen or dry bakery products. This class includes: - manufacture of bread and rolls - manufacture of fresh pastry, cakes, pies, tarts etc. - manufacture of rusks, biscuits and other “dry” bakery products - manufacture of preserved pastry goods and cakes - manufacture of snack products (cookies, crackers, pretzels etc.), whether sweet or salted - manufacture of tortillas - manufacture of frozen bakery products: pancakes, waffles, rolls etc.	- manufacture of farinaceous products (pastas), see 1074 - manufacture of potato snacks, see 1031 - heating up of bakery items for immediate consumption, see division 56
C			10711	Manufacture of bread		
C			10712	Manufacture of cake or / and snack products		
C			10719	Manufacture of other bakery products, n.e.c		
C			1072	<u>Manufacture of sugar</u>	- manufacture or refining of sugar (sucrose) and sugar substitutes from the juice of cane, beet, maple and palm - manufacture of sugar syrups - manufacture of molasses - production of maple syrup and sugar	- manufacture of glucose, glucose syrup, maltose, see 1062
C			10721	Manufacture of palm sugar		
C			10722	Manufacture of refined sugar		
C			10729	Manufacture of other sugar, n.e.c		

C			1073	<u>Manufacture of cocoa, chocolate and sugar confectionery</u>	<ul style="list-style-type: none"> <li>- manufacture of cocoa, cocoa butter, cocoa fat, cocoa oil</li> <li>- manufacture of chocolate and chocolate confectionery</li> <li>- manufacture of sugar confectionery: caramels, cachous, nougats, fondant, white chocolate</li> <li>- manufacture of chewing gum</li> <li>- preserving in sugar of fruit, nuts, fruit peels and other parts of plants</li> <li>- manufacture of confectionery lozenges and pastilles</li> </ul>	- manufacture of sucrose sugar, see 1072
C			10730	Manufacture of cocoa, chocolate and sugar confectionery		
C			1074	<u>Manufacture of macaroni, noodles, couscous and similar farinaceous products</u>	<ul style="list-style-type: none"> <li>- manufacture of pastas such as macaroni and noodles, whether or not cooked or stuffed</li> <li>- manufacture of couscous</li> <li>- manufacture of canned or frozen pasta products</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of prepared couscous dishes, see 1075</li> <li>- manufacture of soup containing pasta, see 1079</li> </ul>
C			10741	Manufacture of rice noodles		
C			10742	Manufacture of instant noodles		
C			10749	Manufacture of other macaroni, noodles, couscous and similar farinaceous products, n.e.c		
C			1075	<u>Manufacture of prepared meals and dishes</u>	<p>This class includes the manufacture of ready-made (i.e. prepared, seasoned and cooked) meals and dishes. These dishes are processed to preserve them, such as in frozen or canned form, and are usually packaged and labeled for re-sale, i.e. this class does not include the preparation of meals for immediate consumption, such as in restaurants. To be considered a dish, these foods have to contain at least two distinct main ingredients (except seasonings etc.).</p> <ul style="list-style-type: none"> <li>- manufacture of meat or poultry dishes</li> <li>- manufacture of fish dishes, including fish and chips</li> <li>- manufacture of prepared dishes of vegetables</li> <li>- manufacture of canned stews and vacuum-prepared meals</li> <li>- manufacture of other prepared meals (such as “TV dinners”, etc.)</li> <li>- manufacture of frozen or otherwise preserved pizza</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of fresh foods or foods with only one main ingredient, see division 10</li> <li>- sale of prepared meals and dishes in stores, see 4711, 4721</li> <li>- activities of food service contractors, see 5629</li> </ul>
C			10750	Manufacture of prepared meals and dishes		

C			1076	<u>Manufacture of coffee, tea and herb infusion</u>	<ul style="list-style-type: none"> <li>- decaffeinating and roasting of coffee</li> <li>- production of coffee products: <ul style="list-style-type: none"> <li>• ground coffee</li> <li>• soluble coffee</li> </ul> </li> <li>• extracts and concentrates of coffee</li> <li>- manufacture of coffee substitutes</li> <li>- blending of tea and maté</li> <li>- manufacture of extracts and preparations based on tea or maté</li> <li>- manufacture of herb infusions (mint, vervain, chamomile etc.)</li> </ul>	
C			10761	Manufacture of coffee		
C			10762	Manufacture of tea		
C			10769	Manufacture of coffee, tea and herb infusion n.e.c		
C			1077	<u>Manufacture of processed spices, sauces, condiments, and other cooking products</u>	<ul style="list-style-type: none"> <li>- manufacture of spices, sauces and condiments: <ul style="list-style-type: none"> <li>• mayonnaise</li> <li>• mustard flour and meal</li> <li>• prepared mustard etc.</li> </ul> </li> <li>- manufacture of vinegar</li> <li>- manufacture of artificial honey and caramel</li> <li>- manufacture of extracts and juices of meat, fish, crustaceans or molluscs</li> <li>- processing of salt into food-grade salt, e.g. iodized salt</li> <li>- manufacture of artificial concentrates</li> </ul>	
C			10771	Manufacture of processed spices and condiments		
C			10772	Manufacture of sauces		
C			10773	Manufacture of vinegar		
C			10779	Manufacture of processed spices, sauces, condiments, and other cooking products, n.e.c		
C			1079	<u>Manufacture of other food products n.e.c.</u>	<ul style="list-style-type: none"> <li>- manufacture of soups and broths</li> <li>- manufacture of special foods, such as: <ul style="list-style-type: none"> <li>• infant formula</li> <li>• follow up milks and other follow up foods</li> <li>• baby foods</li> <li>• foods containing homogenized ingredients</li> </ul> </li> <li>- manufacture of perishable prepared foods, such as: <ul style="list-style-type: none"> <li>• sandwiches</li> <li>• fresh (uncooked) pizza</li> </ul> </li> <li>- manufacture of yeast</li> <li>- manufacture of non-dairy milk and cheese substitutes</li> </ul>	<ul style="list-style-type: none"> <li>- growing of spice crops, see 0128</li> <li>- manufacture of inulin, see 1062</li> <li>- manufacture of perishable prepared foods of fruit and vegetables (e.g. salads, peeled vegetables, bean curd), see 1039</li> <li>- manufacture of frozen pizza, see 1075</li> <li>- manufacture of spirits, beer, wine and soft drinks, see division 11</li> <li>- preparation of botanical products for pharmaceutical use, see 2102</li> <li>- production of ice for non-food (e.g. cooling) purposes, see 3530</li> </ul>
C			10790	Manufacture of other food products n.e.c.		

C		108			<i>Manufacture of prepared animal feeds</i>		
C			1080		<u>Manufacture of prepared animal feeds</u>	<ul style="list-style-type: none"> <li>- manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.</li> <li>- manufacture of prepared feeds for farm animals, including animal feed concentrates and feed supplements</li> <li>- preparation of unmixed (single) feeds for farm animals</li> <li>- treatment of slaughter waste to produce animal feeds</li> </ul>	<ul style="list-style-type: none"> <li>- production of fishmeal for animal feed, see 102</li> <li>- production of oilseed cake, see 1042</li> <li>- activities resulting in by-products usable as animal feed without special treatment, e.g. oilseeds (see 1049), grain milling residues (see 106) etc.</li> </ul>
C				10801	Manufacture of poultry feeds		
C				10802	Manufacture of pig feeds		
C				10803	Manufacture of fish feeds		
C				10809	Manufacture of prepared animal feeds n.e.c		
C	11				<b>Manufacture of beverages</b>		
C		110			<i>Manufacture of beverages</i>		
C			1101		<u>Distilling, rectifying and blending of spirits</u>	<ul style="list-style-type: none"> <li>- manufacture of distilled, potable, alcoholic beverages: whisky, brandy, gin, liqueurs, “mixed drinks” etc.</li> <li>- blending of distilled spirits</li> <li>- production of neutral spirits</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of ethyl alcohol, see 2011</li> <li>- manufacture of non-distilled alcoholic beverages, see 1102, 1103</li> <li>- merely bottling and labeling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)</li> </ul>
C				11010	Distilling, rectifying and blending of spirits		
C			1102		<u>Manufacture of wines</u>	<ul style="list-style-type: none"> <li>- manufacture of wine</li> <li>- manufacture of sparkling wine</li> <li>- manufacture of wine from concentrated grape must</li> <li>- manufacture of fermented but not distilled alcoholic beverages: sake, cider, perry, mead, other fruit wines and mixed beverages containing alcohol</li> <li>- manufacture of vermouth and the like</li> <li>- blending of wine</li> <li>- manufacture of low or non-alcoholic wine</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of vinegar, see 1077</li> <li>- merely bottling and labeling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)</li> </ul>
C				11021	Wine made from mixed ingredients		
C				11022	Manufacture of Palm wine		
C				11023	Manufacture of Grape wine		
C				11029	Manufacture of other wines n.e.c		
C			1103		<u>Manufacture of malt liquors and malt</u>	<ul style="list-style-type: none"> <li>- manufacture of malt liquors, such as beer, ale, porter and stout</li> <li>- manufacture of malt</li> <li>- manufacture of low alcohol or non-alcoholic beer</li> </ul>	
C				11031	Manufacture of Beer		

C			11039	Manufacture of other malt liquors and malt, n.e.c		
C			1104	<u>Manufacture of soft drinks</u>	- manufacture of non-alcoholic beverages, except non-alcoholic beer and wine - manufacture of soft drinks: • non-alcoholic flavoured and/or sweetened waters: lemonade, orangeade, cola, fruit drinks, tonic waters etc.	
C			11041	Manufacture Soft Drink		
C			11042	Manufacture Soda Water		
C			1105	<u>Manufacture of drinking water and mineral water</u>	- production of natural mineral waters and other bottled waters	
C			11050	Manufacture of drinking water and mineral water		
C			1109	<u>Manufacture of other beverages, n.e.c.</u>		
C			11090	Manufacture of other beverages, n.e.c.		
C	<b>12</b>			<b>Manufacture of tobacco products</b>		
C		120		<i>Manufacture of tobacco products</i>		
C			1201	<u>Manufacture of cigarettes and cigars</u>	- manufacture of tobacco products and products of tobacco substitutes: cigarettes, cigarette tobacco, cigars	
C			12010	Manufacture of cigarettes and cigars		
C			1209	<u>Manufacture of other tobacco products, n.e.c.</u>	- manufacture of tobacco products and products of tobacco substitutes: pipe tobacco, chewing tobacco, snuff - manufacture of “homogenized” or “reconstituted” tobacco - <u>stemming and redrying of tobacco</u>	
C			12090	Manufacture of other tobacco products, n.e.c.		
C	<b>13</b>			<b>Manufacture of textiles</b>		
C		131		<i>Spinning, weaving and finishing of textile</i>		
C			1311	<u>Preparation and spinning of textile fibres</u>	- preparatory operations on textile fibres: • reeling and washing of silk • degreasing and carbonizing of wool and dyeing of wool fleece • carding and combing of all kinds of animal, vegetable and man-made fibres - spinning and manufacture of yarn or thread for weaving or sewing, for the trade or for further processing • texturizing, twisting, folding, cabling and dipping of synthetic or artificial filament yarns - manufacture of paper yarn	- preparatory operations carried out in combination with agriculture or farming, see division 01 - retting of plants bearing vegetable textile fibres (jute, flax, coir etc.), see 0116 - cotton ginning, see 0163 - manufacture of synthetic or artificial fibres and tows, manufacture of single yarns (including high-tenacity yarn and yarn for carpets) of synthetic or artificial fibres, see 2030 - manufacture of glass fibres, see 2310
C			13111	spinning of cotton textile		

C			13112	spinning of silk textile		
C			13119	Preparation and spinning of other textile fibres n.e.c		
C		1312		<u>Weaving of textiles</u>	<ul style="list-style-type: none"> <li>- manufacture of broad woven cotton-type, woollen - type, worsted-type or silk-type fabrics, including from mixtures or artificial or synthetic yarns</li> <li>- manufacture of other broad woven fabrics, using flax, ramie, hemp, jute, bast fibres and special yarns</li> <li>- manufacture of woven pile or chenille fabrics, terry towelling, gauze etc.</li> <li>- manufacture of woven fabrics of glass fibres</li> <li>- manufacture of woven fabrics of carbon and aramid threads</li> <li>- manufacture of imitation fur by weaving</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of knitted and crocheted fabrics, see 1391</li> <li>- manufacture of textile floor coverings, see 1393</li> <li>- manufacture of non-woven fabrics and felts, see 1399</li> <li>- manufacture of narrow fabrics, see 1399</li> </ul>
C			13121	Weaving of cotton textiles		
C			13122	Weaving of silk textiles		
C			13129	Weaving of other textiles n.e.c		
C		1313		<u>Finishing of textiles</u>	<ul style="list-style-type: none"> <li>- bleaching and dyeing of textile fibres, yarns, fabrics and textile articles, including wearing apparel</li> <li>- dressing, drying, steaming, shrinking, mending, Sanforizing, mercerizing of textiles and textile articles, including wearing apparel</li> <li>- bleaching of jeans</li> <li>- pleating and similar work on textiles</li> <li>- waterproofing, coating, rubberizing, or impregnating of garments</li> <li>- silk-screen printing on textiles and wearing apparel</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219</li> </ul>
C			13130	Finishing of textiles		
C	139			<i>Manufacture of other textiles</i>		
C		1391		<u>Manufacture of knitted and crocheted fabrics</u>	<ul style="list-style-type: none"> <li>- manufacture and processing of knitted or crocheted fabrics: <ul style="list-style-type: none"> <li>• pile and terry fabrics</li> <li>• net and window furnishing type fabrics knitted on Raschel or similar machines</li> <li>• other knitted or crocheted fabrics</li> </ul> </li> <li>- manufacture of imitation fur by knitting</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of net and window furnishing type fabrics of lace knitted on Raschel or similar machines, see 1399</li> <li>- manufacture of knitted and crocheted apparel, see 1430</li> </ul>
C			13911	Manufacture of knitted fabrics		
C			13919	Manufacture of other knitted and crocheted fabrics n.e.c		

C			1392	<u>Manufacture of made-up textile articles, except apparel</u>	<ul style="list-style-type: none"> <li>- manufacture, of made-up articles of any textile material, including of knitted or crocheted fabrics: <ul style="list-style-type: none"> <li>• blankets, including travelling rugs</li> <li>• bed, table, toilet or kitchen linen</li> <li>• quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags etc.</li> </ul> </li> <li>- manufacture of made-up furnishing articles: <ul style="list-style-type: none"> <li>• curtains, valances, blinds, bedspreads, furniture or machine covers etc.</li> <li>• tarpaulins, tents, camping goods, sails, sunblinds, loose covers for cars, machines or furniture etc.</li> <li>• flags, banners, pennants etc.</li> <li>• dust cloths, dishcloths and similar articles, life jackets, parachutes etc.</li> </ul> </li> <li>- manufacture of the textile part of electric blankets</li> <li>- manufacture of hand-woven tapestries</li> <li>- manufacture of tire covers</li> </ul>	- manufacture of textile articles for technical use, see 1399
C			13920	Manufacture of made-up textile articles, except apparel		
C			1393	<u>Manufacture of carpets and rugs</u>	<ul style="list-style-type: none"> <li>- manufacture of textile floor coverings: <ul style="list-style-type: none"> <li>• carpets, rugs and mats, tiles</li> </ul> </li> <li>- manufacture of needle-loom felt floor coverings</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of mats and matting of plaiting materials, see 1629</li> <li>- manufacture of floor coverings of cork, see 1629</li> <li>- manufacture of resilient floor coverings, such as vinyl, linoleum, see 2224</li> </ul>
C			13931	Manufacture of rugs, mat		
C			13939	Manufacture of other carpets and rugs n.e.c		
C			1394	<u>Manufacture of cordage, rope, twine and netting</u>	<ul style="list-style-type: none"> <li>- manufacture of twine, cordage, rope and cables of textile fibres or strip or the like, whether or not impregnated, coated, covered or sheathed with rubber or plastics</li> <li>- manufacture of knotted netting of twine, cordage or rope</li> <li>- manufacture of products of rope or netting: fishing nets, ships' fenders, unloading cushions, loading slings, rope or cable fitted with metal rings etc.</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of hairnets, see 1413</li> <li>- manufacture of wire rope, see 2595</li> </ul>
C			13941	Manufacture of netting		
C			13949	Manufacture of other cordage, rope, twine and netting n.e.c		

<b>C</b>			1399	<u>Manufacture of other textiles n.e.c.</u>	<ul style="list-style-type: none"> <li>- manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive</li> <li>- manufacture of labels, badges etc.</li> <li>- manufacture of ornamental trimmings: braids, tassels, pompons etc.</li> <li>- manufacture of felt</li> <li>- manufacture of tulles and other net fabrics, and of lace and embroidery, in the piece, in strips or in motifs</li> <li>- manufacture of fabrics impregnated, coated, covered or laminated with plastics</li> <li>- manufacture of metallized yarn or gimped yarn, rubber thread and cord covered with textile material, textile yarn or strip covered, impregnated, coated or sheathed with rubber or plastics</li> <li>- manufacture of tyre cord fabric of high-tenacity man-made yarn</li> <li>- manufacture of other treated or coated fabrics: tracing cloth, canvas prepared for use by painters, buckram and similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances</li> <li>- manufacture of diverse textile articles: textile wicks, incandescent gas mantles and tubular gas mantle fabric, hosepiping, transmission or conveyor belts or belting (whether or not reinforced with metal or other material), bolting cloth, straining cloth</li> <li>- manufacture of automotive trimmings</li> <li>- manufacture of pressure sensitive cloth-tape</li> <li>- manufacture of artists' canvas boards and tracing</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of needle-loom felt floor coverings, see 1393</li> <li>- manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 1709</li> <li>- manufacture of transmission or conveyor belts of textile fabric, yarn or cord impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219</li> <li>- manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 2219, 2229</li> <li>- manufacture of cloth of woven metal wire, see 2599</li> </ul>
<b>C</b>			13990	Manufacture of other textiles n.e.c.		
<b>C</b>	<b>14</b>			<b>Manufacture of wearing apparels</b>		
<b>C</b>		141		<i>Manufacture of wearing apparel, except fur apparel</i>		

C		1411	<u>Manufacture of wearing apparel (except tailoring and dressmaking)</u>	<ul style="list-style-type: none"> <li>- manufacture of wearing apparel made of leather or composition leather, including leather industrial work accessories such as welder's leather aprons</li> <li>- manufacture of work wear</li> <li>- manufacture of other outerwear made of woven, knitted or crocheted fabric, non-wovens etc. for men, women and children: <ul style="list-style-type: none"> <li>• coats, suits, ensembles, jackets, trousers, skirts etc.</li> </ul> </li> <li>- manufacture of underwear and nightwear made of woven, knitted or crocheted fabric, lace etc. for men, women and children: <ul style="list-style-type: none"> <li>• shirts, T-shirts, underpants, briefs, pyjamas, nightdresses, dressing gowns, blouses, slips, brassieres, corsets etc.</li> </ul> </li> <li>- manufacture of babies' garments, tracksuits, ski suits, swimwear etc.</li> </ul>	
C		14110	Manufacture of wearing apparel (except tailoring and dressmaking)		
C		1412	<u>Custom tailoring and dressmaking</u>	- custom tailoring and dressmaking	
C		14121	Custom tailoring and dressmaking for traditional wear		
C		14129	Other tailoring and dressmaking n.e.c		
C		1413	<u>Manufacture of clothing accessories primarily made of textile</u>	<ul style="list-style-type: none"> <li>- manufacture of hats and caps</li> <li>- manufacture of other clothing accessories: gloves, belts, shawls, ties, cravats, hairnets etc</li> <li>- manufacture of headgear of fur skins</li> <li>- manufacture of footwear of textile material without applied soles</li> <li>- manufacture of parts of the products listed</li> </ul>	
C		14130	Manufacture of clothing accessories primarily made of textile		
C	142		<i>Manufacture of articles of fur</i>		
C		1420	<u>Manufacture of articles of fur</u>	<ul style="list-style-type: none"> <li>- manufacture of articles made of fur skins: <ul style="list-style-type: none"> <li>• fur wearing apparel and clothing accessories</li> <li>• assemblies of fur skins such as "dropped" fur skins, plates, mats, strips etc.</li> <li>• diverse articles of fur skins: rugs, unstuffed pouffes, industrial polishing cloths</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- production of raw fur skins, see groups 014 and 017</li> <li>- production of raw hides and skins, see 1013</li> <li>- manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 1312, 1391</li> <li>- manufacture of fur hats, see 1413</li> <li>- manufacture of apparel trimmed with fur, see 1411</li> <li>- dressing and dyeing of fur, see 1511</li> <li>- manufacture of boots or shoes containing fur parts, see 1520</li> </ul>

C			14200	Manufacture of articles of fur		
C		143		<i>Manufacture of knitted and crocheted apparel</i>		
C			1430	<u>Manufacture of knitted and crocheted apparel</u>	- manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape: pullovers, cardigans, jerseys, waistcoats and similar articles - manufacture of hosiery, including socks, tights and pantyhose	- manufacture of knitted and crocheted fabrics, see 1391
C			14300	Manufacture of knitted and crocheted apparel		
C	15			<b>Manufacture of leather and related products</b>		
C		151		<i>Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, and harness; dressing and dyeing of fur</i>		
C			1511	<u>Tanning and dressing of leather; dressing and dyeing of fur</u>	- tanning, dyeing and dressing of hides and skins - manufacture of chamois dressed, parchment dressed, patent or metallized leathers - manufacture of composition leather - scraping, shearing, plucking, currying, tanning, bleaching and dyeing of fur skins and hides with the hair on	- production of hides and skins as part of ranching, see group 014 - production of hides and skins as part of slaughtering, see 1013 - manufacture of leather apparel, see 1411 - manufacture of imitation leather not based on natural leather, see 2219, 2229
C			15110	Tanning and dressing of leather; dressing and dyeing of fur		
C			1512	<u>Manufacture of luggage, handbags and the like, saddlery and harness</u>	- manufacture of luggage, handbags and the like, of leather, composition leather or any other material, such as plastic sheeting, textile materials, vulcanized fibre or paperboard, where the same technology is used as for leather - manufacture of saddlery and harness - manufacture of non-metallic watch bands (e.g. fabric, leather, plastic) - manufacture of diverse articles of leather or composition leather: driving belts, packings etc. - manufacture of shoe-lace, of leather - manufacture of horse whips and riding crops	- manufacture of leather wearing apparel, see 1411 - manufacture of leather gloves and hats, see 1413 - manufacture of footwear, see 1520 - manufacture of saddles for bicycles, see 3092 - manufacture of precious metal watch bands, see 3211 - manufacture of non-precious metal watch bands, see 3212 - manufacture of linemen's safety belts and other belts for occupational use, see 3290
C			15121	Manufacture of luggage, handbags and backpack		
C			15129	Manufacture of other luggage, handbags and the like, saddlery and harness. n.e.c		
C		152		<i>Manufacture of footwear</i>		

C			1520		<u>Manufacture of footwear</u>	<ul style="list-style-type: none"> <li>- manufacture of footwear for all purposes, of any material, by any process, including moulding (see below for exceptions)</li> <li>- manufacture of leather parts of footwear: manufacture of uppers and parts of uppers, outer and inner soles, heels etc.</li> <li>- manufacture of gaiters, leggings and similar articles</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of footwear of textile material without applied soles, see 1413</li> <li>- manufacture of wooden shoe parts (e.g. heels and lasts), see 1629</li> <li>- manufacture of rubber boot and shoe heels and soles and other rubber footwear parts, see 2219</li> <li>- manufacture of plastic footwear parts, see 2229</li> <li>- manufacture of ski-boots, see 3230</li> <li>- manufacture of orthopaedic shoes, see 3250</li> </ul>
C				15201	Manufacture of leather footwear		
C				15209	Manufacture of other footwear n.e.c		
C	16				<b>Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials</b>		
C		161			<i>Sawmilling and planing of wood</i>		
C			1610		<u>Sawmilling and planing of wood</u>	<ul style="list-style-type: none"> <li>- sawing, planing and machining of wood</li> <li>- slicing, peeling or chipping logs</li> <li>- manufacture of wooden railway sleepers</li> <li>- manufacture of unassembled wooden flooring</li> <li>- manufacture of wood wool, wood flour, chips, particles</li> <li>- drying of wood</li> <li>- impregnation or chemical treatment of wood with preservatives or other materials</li> </ul>	<ul style="list-style-type: none"> <li>- logging and production of wood in the rough, see 0220</li> <li>- manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 1621</li> <li>- manufacture of shingles and shakes, beadings and mouldings, see 1622</li> </ul>
C				16100	Sawmilling and planing of wood		
C		162			<i>Manufacture of products of wood and cork, straw and plaiting materials</i>		
C			1621		<u>Manufacture of veneer sheets and wood-based panels</u>	<ul style="list-style-type: none"> <li>- manufacture of veneer sheets thin enough to be used for veneering, making plywood or other purposes: <ul style="list-style-type: none"> <li>• smoothed, dyed, coated, impregnated, reinforced (with paper or fabric backing)</li> <li>• made in the form of motifs</li> </ul> </li> <li>- manufacture of plywood, veneer panels and similar laminated wood boards and sheets</li> <li>- manufacture of particle board and fibreboard</li> <li>- manufacture of densified wood</li> <li>- manufacture of glue laminated wood, laminated veneer wood</li> </ul>	
C				16210	Manufacture of veneer sheets and wood-based panels		

C		1622	<u>Manufacture of builders' carpentry and joinery</u>	<ul style="list-style-type: none"> <li>- manufacture of wooden goods intended to be used primarily in the construction industry: <ul style="list-style-type: none"> <li>• beams, rafters, roof struts</li> <li>• glue-laminated or metal connected prefabricated wooden roof trusses</li> <li>• doors, windows, shutters and their frames, whether or not containing metal fittings, such as hinges, locks etc.</li> <li>• stairs, railings</li> <li>• wooden beadings and mouldings, shingles and shakes</li> <li>• parquet floor blocks, strips etc., assembled into panels</li> </ul> </li> <li>- manufacture of prefabricated buildings, or elements thereof, predominantly of wood</li> <li>- manufacture of mobile homes</li> <li>- manufacture of wood partitions (except free standing)</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of unassembled wooden flooring, see 1610</li> <li>- manufacture of kitchen cabinets, bookcases, wardrobes etc., see 3100</li> <li>- manufacture of wood partitions, free standing, see 3100</li> </ul>
C		16221	Manufacture of doors, windows, shutter and frames		
C		16222	Manufacture of parquet floor blocks		
C		16229	Manufacture of other builders' carpentry and joinery, n.e.c		
C		1623	<u>Manufacture of wooden containers</u>	<ul style="list-style-type: none"> <li>- manufacture of packing cases, boxes, crates, drums and similar packings of wood</li> <li>- manufacture of pallets, box pallets and other load boards of wood</li> <li>- manufacture of barrels, vats, tubs and other coopers' products of wood</li> <li>- manufacture of wooden cable-drums</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of luggage, see 1512</li> <li>- manufacture of cases of plaiting material, see 1629</li> </ul>
C		16230	Manufacture of wooden containers		

C		1629	<u>Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials</u>	<ul style="list-style-type: none"> <li>- manufacture of various wood products:</li> <li>• wooden handles and bodies for tools, brooms, brushes</li> <li>• wooden boot or shoe parts (e.g. heels)</li> <li>• wooden boot or shoe lasts and trees</li> <li>• wooden clothes hangers</li> <li>• wooden mirror and picture frames</li> <li>• wooden frames for artists' canvases</li> <li>• household utensils and kitchenware of wood</li> <li>• wooden statuettes and ornaments, wood marquetry, inlaid wood</li> <li>• wooden cases for jewellery, cutlery and similar articles</li> <li>• wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood</li> <li>• wooden handles for umbrellas, canes and similar</li> <li>• wooden blocks for the manufacture of smoking pipes</li> <li>• other articles of wood</li> <li>- natural cork processing, manufacture of agglomerated cork</li> <li>- manufacture of articles of natural or agglomerated cork, including floor coverings</li> <li>- manufacture of plaits and products of plaiting materials: mats, matting, screens, cases etc.</li> <li>- manufacture of basket-ware and wickerwork</li> <li>- manufacture of fire logs, made of pressed wood or substitute materials like coffee or soybean grounds</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of mats or matting of textile materials, see 1392</li> <li>- manufacture of luggage, see 1512</li> <li>- manufacture of wooden footwear, see 1520</li> <li>- manufacture of matches, see 2029</li> <li>- manufacture of clock cases, see 2652</li> <li>- manufacture of wooden spools and bobbins that are part of textile machinery, see 2826</li> <li>- manufacture of furniture, see 3100</li> <li>- manufacture of wooden toys, see 3240</li> <li>- manufacture of cork life preservers, see 3290</li> <li>- manufacture of brushes and brooms, see 3290</li> <li>- manufacture of caskets, see 3290</li> </ul>	
C			16290	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials		
C	17			<b>Manufacture of paper and paper products</b>		
C		170		<i>Manufacture of paper and paper products</i>		

C			1701	<u>Manufacture of pulp, paper and paperboard</u>	<ul style="list-style-type: none"> <li>- manufacture of bleached, semi-bleached or unbleached paper pulp by mechanical, chemical (dissolving or non-dissolving) or semi-chemical processes</li> <li>- manufacture of cotton-linters pulp</li> <li>- removal of ink and manufacture of pulp from waste paper</li> <li>- manufacture of paper and paperboard intended for further industrial processing</li> <li>- further processing of paper and paperboard: <ul style="list-style-type: none"> <li>• coating, covering and impregnating of paper and paperboard</li> <li>• manufacture of crêped or crinkled paper</li> <li>• manufacture of laminates and foils, if laminated with paper or paperboard</li> </ul> </li> <li>- manufacture of handmade paper</li> <li>- manufacture of newsprint and other printing or writing paper</li> <li>- manufacture of cellulose wadding and webs of cellulose fibres</li> <li>- manufacture of carbon paper or stencil paper in rolls or loose sheets</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of corrugated paper and paperboard, see 1702</li> <li>- manufacture of further-processed articles of paper, paperboard or pulp, see 1709</li> <li>- manufacture of coated or impregnated paper, where the coating or impregnant is the main ingredient, see class in which the manufacture of the coating or impregnant is classified</li> <li>- manufacture of abrasive paper, see 2399</li> </ul>
C			17011	Manufacture of Paper case		
C			17012	Manufacture of writing Paper		
C			17019	Manufacture of other paper and paper products, n.e.c		
C			1702	<u>Manufacture of corrugated paper and paperboard and of containers of paper and paperboard</u>	<ul style="list-style-type: none"> <li>- manufacture of corrugated paper and paperboard</li> <li>- manufacture of containers of corrugated paper or paperboard</li> <li>- manufacture of folding paperboard containers</li> <li>- manufacture of containers of solid board</li> <li>- manufacture of other containers of paper and paperboard</li> <li>- manufacture of sacks and bags of paper</li> <li>- manufacture of office box files and similar articles</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of envelopes, see 1709</li> <li>- manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 1709</li> </ul>
C			17020	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard		

<b>C</b>			1709	<u>Manufacture of other articles of paper and paperboard</u>	<ul style="list-style-type: none"> <li>- manufacture of household and personal hygiene paper and cellulose wadding products: <ul style="list-style-type: none"> <li>• cleansing tissues</li> <li>• handkerchiefs, towels, serviettes</li> <li>• toilet paper</li> <li>• sanitary towels and tampons, napkins and napkin liners for babies</li> <li>• cups, dishes and trays</li> </ul> </li> <li>- manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc.</li> <li>- manufacture of printing and writing paper ready for use</li> <li>- manufacture of computer printout paper ready for use</li> <li>- manufacture of self-copy paper ready for use</li> <li>- manufacture of duplicator stencils and carbon paper ready for use</li> <li>- manufacture of gummed or adhesive paper ready for use</li> <li>- manufacture of envelopes and letter-cards</li> <li>- manufacture of registers, accounting books, binders, albums and similar educational and commercial stationery</li> <li>- manufacture of boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery</li> <li>- manufacture of wallpaper and similar wall coverings, including vinyl-coated and textile wallpaper</li> <li>- manufacture of labels</li> <li>- manufacture of filter paper and paperboard</li> <li>- manufacture of paper and paperboard bobbins, spools, cops etc.</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of paper or paperboard in bulk, see 1701</li> <li>- printing on paper products, see 1811</li> <li>- manufacture of playing cards, see 3240</li> <li>- manufacture of games and toys of paper or paperboard, see 3240</li> </ul>
<b>C</b>			17090	Manufacture of other articles of paper and paperboard		
<b>C</b>	<b>18</b>			<b>Printing and reproduction of recorded media</b>		
<b>C</b>		181		<i>Printing and service activities related to printing</i>		

C		1811		<u>Printing</u>	<ul style="list-style-type: none"> <li>- printing of newspapers, magazines and other periodicals, books and brochures, music and music manuscripts, maps, atlases, posters, advertising catalogues, prospectuses and other printed advertising, postage stamps, taxation stamps, documents of title, cheques and other security papers, diaries, calendars, business forms and other commercial printed matter, personal stationery and other printed matter by letterpress, offset, photogravure, flexographic and other printing presses, duplication machines, computer printers, embossers etc., including quick printing</li> <li>- printing directly onto textiles, plastic, glass, metal, wood and ceramics (except silk-screen printing on textiles and wearing apparel)</li> </ul> <p>The material printed is typically copyrighted.</p> <ul style="list-style-type: none"> <li>- printing on labels or tags (lithographic, gravure printing, flexographic printing, other)</li> </ul>	<ul style="list-style-type: none"> <li>- silk-screen printing on textiles and wearing apparel, see 1313</li> <li>- manufacture of paper articles, such as binders, see 1709</li> <li>- publishing of printed matter, see group 581</li> <li>- photocopying of documents, see 8219</li> </ul>
C			18110	<u>Printing</u>		
C		1812		<u>Service activities related to printing</u>	<ul style="list-style-type: none"> <li>- binding of printed sheets, e.g. into books, brochures, magazines, catalogues etc., by folding, assembling, stitching, glueing, collating, basting, adhesive binding, trimming, gold stamping</li> <li>- composition, typesetting, phototypesetting, pre-press data input including scanning and optical character recognition, electronic make-up</li> <li>- plate-making services including image setting and plate-setting (for the printing processes letterpress and offset)</li> <li>- engraving or etching of cylinders for gravure</li> <li>- plate processes direct to plate (also photopolymer plates)</li> <li>- preparation of plates and dies for relief stamping or printing</li> <li>- production of proofs</li> <li>- artistic work including preparation of litho stones and prepared woodblocks</li> <li>- production of reprographic products</li> <li>- design of printing products e.g. sketches, layouts, dummies etc.</li> <li>- other graphic activities such as die-sinking or die-stamping, Braille copying, punching and drilling, embossing, varnishing and laminating, collating and</li> </ul>	
C			18120	<u>Service activities related to printing</u>		
C	182			<i>Reproduction of recorded media</i>		

C			1820		<u>Reproduction of recorded media</u>	<ul style="list-style-type: none"> <li>- reproduction from master copies of gramophone records, compact discs and tapes with music or other sound recordings</li> <li>- reproduction from master copies of records, compact discs and tapes with motion pictures and other video recordings</li> <li>- reproduction from master copies of software and data on discs and tapes</li> </ul>	<ul style="list-style-type: none"> <li>- reproduction of printed matter, see 1811</li> <li>- publishing of software, see 5820</li> <li>- production and distribution of motion pictures, video tapes and movies on DVD or similar media, see 5911, 5912, 5913</li> <li>- reproduction of motion picture film for theatrical distribution, see 5912</li> <li>- production of master copies for records or audio material, see 5920</li> </ul>
C				18200	Reproduction of recorded media		
C	19				<b>Manufacture of coke and refined petroleum products</b>		
C		191			<i>Manufacture of coke oven products</i>		
C			1910		<u>Manufacture of coke oven products</u>	<ul style="list-style-type: none"> <li>- operation of coke ovens</li> <li>- production of coke and semi-coke</li> <li>- production of pitch and pitch coke</li> <li>- production of coke oven gas</li> <li>- production of crude coal and lignite tars</li> <li>- agglomeration of coke</li> </ul>	
C				19100	Manufacture of coke oven products		
C		192			<i>Manufacture of refined petroleum products</i>		
C			1921		<u>Manufacture of refined petroleum products</u>	<ul style="list-style-type: none"> <li>- production of motor fuel: gasoline, kerosene etc.</li> <li>- production of fuel: light, medium and heavy fuel oil, refinery gases such as ethane, propane, butane etc.</li> <li>- manufacture of oil-based lubricating oils or greases, including from waste oil</li> </ul>	
C				19210	Manufacture of refined petroleum products		
C			1929		<u>Manufacture of other petroleum products</u>	<ul style="list-style-type: none"> <li>- manufacture of products for the petrochemical industry and for the manufacture of road coverings</li> <li>- manufacture of various products: white spirit, Vaseline, paraffin wax, petroleum jelly etc.</li> <li>- manufacture of hard-coal and lignite fuel briquettes</li> <li>- manufacture of petroleum briquettes</li> <li>- blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol)</li> </ul>	
C				19290	Manufacture of other petroleum products		
C	20				<b>Manufacture of chemicals and chemical products</b>		
C		201			<i>Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastic and synthetic and primary form</i>		

C			2011		<u>Manufacture of basic chemicals</u>	<p>This class includes the manufacture of chemicals using basic processes, such as thermal cracking and distillation. The outputs of these processes are usually separate chemical elements or separate chemically defined compounds.</p> <ul style="list-style-type: none"> <li>- manufacture of liquefied or compressed inorganic industrial or medical gases: <ul style="list-style-type: none"> <li>• elemental gases</li> <li>• liquid or compressed air</li> <li>• refrigerant gases</li> <li>• mixed industrial gases</li> <li>• inert gases such as carbon dioxide</li> <li>• isolating gases</li> </ul> </li> <li>- manufacture of dyes and pigments from any source in basic form or as concentrate</li> <li>- manufacture of chemical elements</li> <li>- manufacture of inorganic acids except nitric acid</li> <li>- manufacture of alkalis, lyes and other inorganic bases except ammonia</li> <li>- manufacture of other inorganic compounds</li> <li>- manufacture of basic organic chemicals: <ul style="list-style-type: none"> <li>• acyclic hydrocarbons, saturated and unsaturated</li> <li>• cyclic hydrocarbons, saturated and unsaturated</li> <li>• acyclic and cyclic alcohols</li> <li>• mono- and polycarboxylic acids, including acetic acid</li> <li>• other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds</li> <li>• synthetic glycerol</li> <li>• nitrogen-function organic compounds, including amines</li> <li>• fermentation of sugarcane, corn or similar to produce alcohol and esters</li> <li>• other organic compounds including wood</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- extraction of methane, ethane, butane or propane, see 0620</li> <li>- manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 1921</li> <li>- manufacture of nitrogenous fertilizers and nitrogen compounds, see 2012</li> <li>- manufacture of ammonia, see 2012</li> <li>- manufacture of ammonium chloride, see 2012</li> <li>- manufacture of nitrites and nitrates of potassium, see 2012</li> <li>- manufacture of ammonium carbonates, see 2012</li> <li>- manufacture of plastics in primary forms, see 2013</li> <li>- manufacture of synthetic rubber in primary forms, see 2013</li> <li>- manufacture of prepared dyes and pigments, see 2022</li> <li>- manufacture of crude glycerol, see 2023</li> <li>- manufacture of natural essential oils, see 2029</li> <li>- manufacture of aromatic distilled waters, see 2029</li> <li>- manufacture of salicylic and O-acetylsalicylic acids, see 2101</li> </ul>
C			20111		Manufacture of oxygen and hydrogen, C2H2		
C			20119		Manufacture of basic chemicals ,n.e.c		

C		2012		<u>Manufacture of fertilizers and nitrogen compounds</u>	<ul style="list-style-type: none"> <li>- manufacture of fertilizers: <ul style="list-style-type: none"> <li>• straight or complex nitrogenous, phosphatic or potassic fertilizers</li> <li>• urea, crude natural phosphates and crude natural potassium salts</li> </ul> </li> <li>- manufacture of associated nitrogen products: <ul style="list-style-type: none"> <li>• nitric and sulphonic acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium</li> </ul> </li> <li>- manufacture of potting soil with peat as main constituent</li> <li>- manufacture of potting soil mixtures of natural soil, sand, clays and minerals</li> </ul>	<ul style="list-style-type: none"> <li>- mining of guano, see 0891</li> <li>- manufacture of agrochemical products, such as pesticides, see 2021</li> <li>- operation of compost dumps, see 3821</li> </ul>
C			20120	Manufacture of fertilizers and nitrogen compounds		
C		2013		<u>Manufacture of plastics and synthetic rubber in primary forms</u>	<p>This class includes the manufacture of resins, plastics materials and non-vulcanizable thermoplastic elastomers, the mixing and blending of resins on a custom basis, as well as the manufacture of non-customized synthetic resins.</p> <ul style="list-style-type: none"> <li>- manufacture of plastics in primary forms: <ul style="list-style-type: none"> <li>• polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and acrylics</li> <li>• polyamides</li> <li>• phenolic and epoxide resins and polyurethanes</li> <li>• alkyd and polyester resins and polyethers</li> <li>• silicones</li> <li>• ion-exchangers based on polymers</li> </ul> </li> <li>- manufacture of synthetic rubber in primary forms: <ul style="list-style-type: none"> <li>• synthetic rubber</li> <li>• factice</li> </ul> </li> <li>- manufacture of mixtures of synthetic rubber and natural rubber or rubber-like gums (e.g. balata)</li> <li>- manufacture of cellulose and its chemical derivatives</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of artificial and synthetic fibres, filaments and yarn, see 2030</li> <li>- shredding of plastic products, see 3830</li> </ul>
C			20130	Manufacture of plastics and synthetic rubber in primary forms		
C		202		<i>Manufacture of other chemical products</i>		
C		2021		<u>Manufacture of pesticides and other agrochemical products</u>	<ul style="list-style-type: none"> <li>- manufacture of insecticides, rodenticides, fungicides, herbicides</li> <li>- manufacture of anti-sprouting products, plant growth regulators</li> <li>- manufacture of disinfectants (for agricultural and other use)</li> <li>- manufacture of other agrochemical products n.e.c.</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of fertilizers and nitrogen compounds, see 2012</li> </ul>

C				20210	Manufacture of pesticides and other agrochemical products		
C			2022		<u>Manufacture of paints, varnishes and similar coatings, printing ink and mastics</u>	<ul style="list-style-type: none"> <li>- manufacture of paints and varnishes, enamels or lacquers</li> <li>- manufacture of prepared pigments and dyes, opacifiers and colours</li> <li>- manufacture of vitrifiable enamels and glazes and engobes and similar preparations</li> <li>- manufacture of mastics</li> <li>- manufacture of caulking compounds and similar non-refractory filling or surfacing preparations</li> <li>- manufacture of organic composite solvents and thinners</li> <li>- manufacture of prepared paint or varnish removers</li> <li>- manufacture of printing ink</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of dyestuffs and pigments, see 2011</li> <li>- manufacture of writing and drawing ink, see 2029</li> </ul>
C				20220	Manufacture of paints, varnishes and similar coatings, printing ink and mastics		

C			2023		<u>Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations</u>	<ul style="list-style-type: none"> <li>- manufacture of organic surface-active agents</li> <li>- manufacture of soap</li> <li>- manufacture of paper, wadding, felt etc. coated or covered with soap or detergent</li> <li>- manufacture of crude glycerol</li> <li>- manufacture of surface-active preparations: <ul style="list-style-type: none"> <li>• washing powders in solid or liquid form and detergents</li> <li>• dish-washing preparations</li> <li>• textile softeners</li> </ul> </li> <li>- manufacture of cleaning and polishing products: <ul style="list-style-type: none"> <li>• preparations for perfuming or deodorizing rooms</li> <li>• artificial waxes and prepared waxes</li> <li>• polishes and creams for leather</li> <li>• polishes and creams for wood</li> <li>• polishes for coachwork, glass and metal</li> <li>• scouring pastes and powders, including paper, wadding etc. coated or covered with these</li> </ul> </li> <li>- manufacture of perfumes and toilet preparations: <ul style="list-style-type: none"> <li>• perfumes and toilet water</li> <li>• beauty and make-up preparations</li> <li>• sunburn prevention and suntan preparations</li> <li>• manicure and pedicure preparations</li> <li>• shampoos, hair lacquers, waving and straightening preparations</li> <li>• dentifrices and preparations for oral hygiene, including denture fixative preparations</li> <li>• shaving preparations, including pre-shave and aftershave preparations</li> <li>• deodorants and bath salts</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of separate, chemically defined compounds, see 2011</li> <li>- manufacture of glycerol, synthesized from petroleum products, see 2011</li> <li>- extraction and refining of natural essential oils, see 2029</li> </ul>
C			20230		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations		

C			2029	<u>Manufacture of other chemical products n.e.c</u>	<ul style="list-style-type: none"> <li>- manufacture of propellant powders</li> <li>- manufacture of explosives and pyrotechnic products, including percussion caps, detonators, signalling flares etc.</li> <li>- manufacture of gelatine and its derivatives, glues and prepared adhesives, including rubber-based glues and adhesives</li> <li>- manufacture of extracts of natural aromatic products</li> <li>- manufacture of resinoids</li> <li>- manufacture of aromatic distilled waters</li> <li>- manufacture of mixtures of odoriferous products for the manufacture of perfumes or food</li> <li>- manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials</li> <li>- manufacture of chemical preparations for photographic uses</li> <li>- manufacture of various chemical products: <ul style="list-style-type: none"> <li>• peptones, peptone derivatives, other protein substances and their derivatives n.e.c.</li> <li>• essential oils</li> <li>• chemically modified oils and fats</li> <li>• materials used in the finishing of textiles and leather</li> <li>• powders and pastes used in soldering, brazing or welding</li> <li>• substances used to pickle metal</li> <li>• prepared additives for cements</li> <li>• activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use</li> <li>• anti-knock preparations, antifreeze preparations</li> <li>• composite diagnostic or laboratory reagents</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of chemically defined products in bulk, see 2011</li> <li>- manufacture of distilled water, see 2011</li> <li>- manufacture of synthetic aromatic products, see 2011</li> <li>- manufacture of printing ink, see 2022</li> <li>- manufacture of perfumes and toilet preparations, see 2023</li> <li>- manufacture of asphalt-based adhesives, see 2399</li> </ul>
C			20291	Manufacture of firework		
C			20299	Manufacture of other chemical products n.e.c		
C		203		<i>Manufacture of man-made fibres</i>		
C			2030	<u>Manufacture of man-made fibres</u>	<ul style="list-style-type: none"> <li>- manufacture of synthetic or artificial filament tow</li> <li>- manufacture of synthetic or artificial staple fibres, not carded, combed or otherwise processed for spinning</li> <li>- manufacture of synthetic or artificial filament yarn, including high-tenacity yarn</li> <li>- manufacture of synthetic or artificial monofilament or strip</li> </ul>	<ul style="list-style-type: none"> <li>- spinning of synthetic or artificial fibres, see 1311</li> <li>- manufacture of yarns made of man-made staple, see 1311</li> </ul>
C			20300	Manufacture of man-made fibres		

<b>C</b>	<b>21</b>			<b>Manufacture of pharmaceuticals, medicinal chemical and botanical products</b>		
<b>C</b>		210		<i>Manufacture of pharmaceuticals, medicinal chemical and botanical products</i>		
<b>C</b>			2100	<u>Manufacture of pharmaceuticals, medicinal chemical and botanical products</u>	<ul style="list-style-type: none"> <li>- manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments: antibiotics, basic vitamins, salicylic and O-acetylsalicylic acids etc.</li> <li>- processing of blood</li> <li>- manufacture of medicaments: <ul style="list-style-type: none"> <li>• antisera and other blood fractions</li> <li>• vaccines</li> <li>• diverse medicaments, including homeopathic preparations</li> </ul> </li> <li>- manufacture of chemical contraceptive products for external use and hormonal contraceptive medicaments</li> <li>- manufacture of medical diagnostic preparations, including pregnancy tests</li> <li>- manufacture of radioactive in-vivo diagnostic substances</li> <li>- manufacture of biotech pharmaceuticals</li> <li>- manufacture of chemically pure sugars</li> <li>- processing of glands and manufacture of extracts of glands etc.</li> <li>- manufacture of medical impregnated wadding, gauze, bandages, dressings etc.</li> <li>- preparation of botanical products (grinding,</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of herb infusions (mint, vervain, chamomile etc), see 1079</li> <li>- manufacture of dental fillings and dental cement, see 3250</li> <li>- manufacture of bone reconstruction cements, see 3250</li> <li>- wholesale of pharmaceuticals, see 4722</li> <li>- research and development for pharmaceuticals and biotech pharmaceuticals, see 7210</li> <li>- packaging of pharmaceuticals, see 8292</li> </ul>
<b>C</b>			21000	Manufacture of pharmaceuticals, medicinal chemical and botanical products		
<b>C</b>	<b>22</b>			<b>Manufacture of rubber and plastic products</b>		
<b>C</b>		221		<i>Manufacture of rubber products</i>		
<b>C</b>			2211	<u>Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres</u>	<ul style="list-style-type: none"> <li>- manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and other uses: <ul style="list-style-type: none"> <li>• pneumatic tyres</li> <li>• solid or cushion tyres</li> </ul> </li> <li>- manufacture of inner tubes for tyres</li> <li>- manufacture of interchangeable tyre treads, tyre flaps, “camelback” strips for retreading tyres etc.</li> <li>- tyre rebuilding and retreading</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of tube repair materials, see 2219</li> <li>- tyre and tube repair, fitting or replacement, see 4520</li> </ul>
<b>C</b>			22110	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres		

C		2219	<u>Manufacture of other rubber products</u>	<ul style="list-style-type: none"> <li>- manufacture of other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened: <ul style="list-style-type: none"> <li>• rubber plates, sheets, strip, rods, profile shapes</li> <li>• tubes, pipes and hoses</li> <li>• rubber conveyor or transmission belts or belting</li> <li>• rubber hygienic articles: sheath contraceptives, teats, hot water bottles etc.</li> <li>• rubber articles of apparel (if only sealed together, not sewn)</li> <li>• rubber thread and rope</li> <li>• rubberized yarn and fabrics</li> <li>• rubber rings, fittings and seals</li> <li>• rubber roller coverings</li> <li>• inflatable rubber mattresses</li> <li>• inflatable balloons</li> </ul> </li> <li>- manufacture of rubber brushes</li> <li>- manufacture of hard rubber pipe stems</li> <li>- manufacture of hard rubber combs, hair pins, hair rollers, and similar</li> <li>- manufacture of rubber repair materials</li> <li>- manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent</li> <li>- manufacture of rubber waterbed mattresses</li> <li>- manufacture of rubber bathing caps and aprons</li> <li>- manufacture of rubber wet suits and diving suits</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of tyre cord fabrics, see 1399</li> <li>- manufacture of apparel of elastic fabrics, see 1411</li> <li>- manufacture of rubber footwear, see 1520</li> <li>- manufacture of glues and adhesives based on rubber, see 2029</li> <li>- manufacture of “camelback” strips, see 2211</li> <li>- manufacture of inflatable rafts and boats, see 3011, 3012</li> <li>- manufacture of mattresses of uncovered cellular rubber, see 3100</li> <li>- manufacture of rubber sports requisites, except apparel, see 3230</li> <li>- manufacture of rubber games and toys (including children’s wading pools, inflatable children rubber boats, inflatable rubber animals, balls and the like), see 3240</li> <li>- reclaiming of rubber, see 3830</li> </ul>
C		22190	Manufacture of other rubber products		
C	222		<i>Manufacture of plastics products</i>		
C		2221	<u>Manufacture of builders’ plastic wares</u>	<ul style="list-style-type: none"> <li>- manufacture of builders’ plastics ware: <ul style="list-style-type: none"> <li>• plastic doors, windows, frames, shutters, blinds, skirting boards</li> <li>• tanks, reservoirs</li> <li>• plastic floor, wall or ceiling coverings in rolls or in the form of tiles etc.</li> </ul> </li> <li>• plastic sanitary ware, such as: <ul style="list-style-type: none"> <li>• plastic baths, shower baths, washbasins, lavatory pans, flushing cisterns etc.</li> </ul> </li> <li>- manufacture of resilient floor coverings, such as vinyl, linoleum etc.</li> </ul>	
C		22210	Manufacture of builders’ plastic wares		
C		2222	<u>Manufacture of plastics articles for the packaging of goods</u>	<ul style="list-style-type: none"> <li>- manufacture of plastic articles for the packing of goods: <ul style="list-style-type: none"> <li>• plastic bags, sacks, containers, boxes, cases, carboys, bottles etc</li> </ul> </li> </ul>	

C			22220	Manufacture of plastics articles for the packaging of goods	
C		2223		<u>Manufacture of finished plastics products</u>	- manufacture of finished plastic products: • plastic tubes, pipes and hoses; hose and pipe fittings - manufacture of plastic tableware, kitchenware and toilet articles
C			22230	Manufacture of finished plastics products	
C		2229		<u>Manufacture of other plastics products, n.e.c.</u>	- manufacture of semi-manufactures of plastic products: • plastic plates, sheets, blocks, film, foil, strip etc. (whether self-adhesive or not) - cellophane film or sheet - manufacture of artificial stone (e.g. cultured marble) - manufacture of plastic signs (non-electrical) - manufacture of diverse plastic products: • plastic headgear, insulating fittings, parts of lighting fittings, office or school supplies, articles of apparel (if only sealed together, not sewn), fittings for furniture, statuettes, transmission and conveyer belts, self-adhesive tapes of plastic, plastic wall paper, plastic shoe lasts, plastic cigar and cigarette holders, combs, plastics hair curlers, plastics novelties, etc.
C			22290	Manufacture of other plastics products, n.e.c.	
C	23			<b>Manufacture of other non-metallic mineral products</b>	
C		231		<i>Manufacture of glass and glass products</i>	

C		2310		<u>Manufacture of glass and glass products</u>	<p>This class includes the manufacture of glass in all forms, made by any process and the manufacture of articles of glass.</p> <ul style="list-style-type: none"> <li>- manufacture of flat glass, including wired, coloured or tinted flat glass</li> <li>- manufacture of toughened or laminated flat glass</li> <li>- manufacture of glass in rods or tubes</li> <li>- manufacture of glass paving blocks</li> <li>- manufacture of glass mirrors</li> <li>- manufacture of multiple-walled insulating units of glass</li> <li>- manufacture of bottles and other containers of glass or crystal</li> <li>- manufacture of drinking glasses and other domestic glass or crystal articles</li> <li>- manufacture of glass fibres, including glass wool and non-woven products thereof</li> <li>- manufacture of laboratory, hygienic or pharmaceutical glassware</li> <li>- manufacture of clock or watch glasses, optical glass and optical elements not optically worked</li> <li>- manufacture of glassware used in imitation jewellery</li> <li>- manufacture of glass insulators and glass insulating fittings</li> <li>- manufacture of glass envelopes for lamps</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of woven fabrics of glass yarn, see 1312</li> <li>- manufacture of optical elements optically worked, see 267</li> <li>- manufacture of fiber optic cable for data transmission or live transmission of images, see 2731</li> <li>- manufacture of glass toys, see 3240</li> <li>- manufacture of syringes and other medical laboratory equipment, see 3250</li> </ul>
C			23100	Manufacture of glass and glass products		
C		239		<i>Manufacture of non-metallic mineral products n.e.c.</i>		
C		2391		<u>Manufacture of refractory products</u>	<ul style="list-style-type: none"> <li>- manufacture of refractory mortars, concretes etc.</li> <li>- manufacture of refractory ceramic goods: <ul style="list-style-type: none"> <li>• heat-insulating ceramic goods of siliceous fossil meals</li> <li>• refractory bricks, blocks and tiles etc.</li> <li>• retorts, crucibles, muffles, nozzles, tubes, pipes etc.</li> </ul> </li> <li>- manufacture of refractory articles containing magnesite, dolomite or chromite</li> </ul>	
C			23910	Manufacture of refractory products		

C			2392	<u>Manufacture of clay building materials</u>	<ul style="list-style-type: none"> <li>- manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes etc.</li> <li>- manufacture of non-refractory ceramic flags and paving</li> <li>- manufacture of structural non-refractory clay building materials: <ul style="list-style-type: none"> <li>• manufacture of ceramic bricks, roofing tiles, chimney pots, pipes, conduits etc.</li> </ul> </li> <li>- manufacture of flooring blocks in baked clay</li> <li>- <u>manufacture of ceramic sanitary fixtures</u></li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of artificial stone (e.g. cultured marble), see 2229</li> <li>- manufacture of refractory ceramic products, see 2391</li> </ul>
C			23921	Manufacture of roofing tile		
C			23922	Manufacture of bricks		
C			23923	Manufacture of flooring block in baked clay		
C			23929	Manufacture of other clay building materials, n.e.c		
C			2393	<u>Manufacture of other porcelain and ceramic products</u>	<ul style="list-style-type: none"> <li>- manufacture of ceramic tableware and other domestic or toilet articles</li> <li>- manufacture of statuettes and other ornamental ceramic articles</li> <li>- manufacture of electrical insulators and insulating fittings of ceramics</li> <li>- manufacture of ceramic and ferrite magnets</li> <li>- manufacture of ceramic laboratory, chemical and industrial products</li> <li>- manufacture of ceramic pots, jars and similar articles of a kind used for conveyance or packing of goods</li> <li>- manufacture of ceramic furniture</li> <li>- <u>manufacture of ceramic products n.e.c</u></li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of artificial stone (e.g. cultured marble), see 2229</li> <li>- manufacture of refractory ceramic goods, see 2391</li> <li>- manufacture of ceramic building materials, see 2392</li> <li>- manufacture of ceramic sanitary fixtures, see 2392</li> <li>- manufacture of permanent metallic magnets, see 2599</li> <li>- manufacture of imitation jewellery, see 3212</li> <li>- manufacture of ceramic toys, see 3240</li> <li>- <u>manufacture of artificial teeth see 3250</u></li> </ul>
C			23930	Manufacture of other porcelain and ceramic products		
C			2394	<u>Manufacture of cement, lime and plaster</u>	<ul style="list-style-type: none"> <li>- manufacture of clinkers and hydraulic cements, including Portland, aluminous cement, slag cement and superphosphate cements</li> <li>- manufacture of quicklime, slaked lime and hydraulic lime</li> <li>- manufacture of plasters of calcined gypsum or calcined sulphate</li> <li>- manufacture of calcined dolomite</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of refractory mortars, concrete etc., see 2391</li> <li>- manufacture of articles of cement, see 2395</li> <li>- manufacture of articles of plaster, see 2395</li> <li>- manufacture of ready-mixed and dry-mix concrete and mortars, see 2395</li> <li>- manufacture of cements used in dentistry, see 3250</li> </ul>
C			23941	Manufacture of cement		
C			23942	Manufacture of lime		
C			23949	Manufacture of other cement, lime and plaster, n.e.c		

C			2395	<u>Manufacture of articles of lime, cement and plaster</u>	<ul style="list-style-type: none"> <li>- manufacture of precast concrete, cement or artificial stone articles for use in construction: <ul style="list-style-type: none"> <li>• tiles, flagstones, bricks, boards, sheets, panels, pipes, posts etc.</li> </ul> </li> <li>- manufacture of prefabricated structural components for buildings or civil engineering of cement, concrete or artificial stone</li> <li>- manufacture of plaster articles for use in construction: <ul style="list-style-type: none"> <li>• boards, sheets, panels etc.</li> </ul> </li> <li>- manufacture of building materials of vegetable substances (wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder</li> <li>- manufacture of articles of asbestos-cement or cellulose fibre-cement or the like: <ul style="list-style-type: none"> <li>• corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames etc.</li> </ul> </li> <li>- manufacture of other articles of concrete, plaster, cement or artificial stone: <ul style="list-style-type: none"> <li>• statuary, furniture, bas- and haut-reliefs, vases, flowerpots etc.</li> </ul> </li> <li>- manufacture of powdered mortars</li> <li>- manufacture of ready-mix and dry-mix concrete</li> </ul>	- manufacture of refractory cements and mortars, see 2391
C			23950	Manufacture of articles of lime, cement and plaster		
C			2396	<u>Cutting, shaping and finishing of stone</u>	<ul style="list-style-type: none"> <li>- cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing etc.</li> <li>- manufacture of stone furniture</li> </ul>	<ul style="list-style-type: none"> <li>- production of rough cut stone, i.e. quarrying activities, see 0810</li> <li>- production of millstones, abrasive stones and similar products, see 2399</li> <li>- activities of sculptors, see 9000</li> </ul>
C			23960	Cutting, shaping and finishing of stone		

<b>C</b>			2399	<u>Manufacture of other non-metallic mineral products n.e.c.</u>	<ul style="list-style-type: none"> <li>- manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive products on a soft base (e.g. sandpaper)</li> <li>- manufacture of friction material and unmounted articles thereof with a base of mineral substances or of cellulose</li> <li>- manufacture of mineral insulating materials: <ul style="list-style-type: none"> <li>• slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound-absorbing materials</li> </ul> </li> <li>- manufacture of articles of diverse mineral substances: <ul style="list-style-type: none"> <li>• worked mica and articles of mica, of peat, of graphite (other than electrical articles) etc.</li> </ul> </li> <li>- manufacture of articles of asphalt or similar material, e.g. asphalt-based adhesives, coal tar pitch etc.</li> <li>- carbon and graphite fibers and products (except electrodes and electrical applications)</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of glass wool and non-woven glass wool products, see 2310</li> <li>- manufacture of carbon or graphite gaskets, see 2819</li> </ul>
<b>C</b>			23990	Manufacture of other non-metallic mineral products n.e.c.		
<b>C</b>	<b>24</b>			<b>Manufacture of basic metals</b>		
<b>C</b>		241		<i>Manufacture of basic iron and steel</i>		

C		2410		<u>Manufacture of basic iron and steel</u>	<p>This class includes operations of conversion by reduction of iron ore in blast furnaces and oxygen converters or of ferrous waste and scrap in electric arc furnaces or by direct reduction of iron ore without fusion to obtain crude steel which is smelted and refined in a ladle furnace and then poured and solidified in a continuous caster in order to produce semi-finished flat or long products, which are used, after reheating, in rolling, drawing and extruding operations to manufacture finished products such as plate, sheet, strip, bars, rods, wire, tubes, pipes and hollow profiles.</p> <ul style="list-style-type: none"> <li>- operation of blast furnaces, steel converters, rolling and finishing mills</li> <li>- production of pig iron and spiegeleisen in pigs, blocks or other primary forms</li> <li>- production of ferro-alloys</li> <li>- production of ferrous products by direct reduction of iron and other spongy ferrous products</li> <li>- production of iron of exceptional purity by electrolysis or other chemical processes</li> <li>- production of granular iron and iron powder</li> <li>- production of steel in ingots or other primary forms</li> <li>- remelting of scrap ingots of iron or steel</li> <li>- production of semi-finished products of steel</li> <li>- manufacture of hot-rolled and cold-rolled flat-rolled products of steel</li> <li>- manufacture of hot-rolled bars and rods of steel</li> <li>- manufacture of hot-rolled open sections of steel</li> <li>- manufacture of steel bars and solid sections of steel by cold drawing, grinding or turning</li> <li>- manufacture of open sections by progressive cold forming on a roll mill or folding on a press of flat-rolled products of steel</li> <li>- manufacture of wire of steel by cold drawing or</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron, see 2431</li> <li>- manufacture of seamless tubes and pipes of steel by centrifugal casting, see 2431</li> <li>- manufacture of tube or pipe fittings of cast-steel, see 2431</li> </ul>
C			24100	Manufacture of basic iron and steel		
C		242		<i>Manufacture of basic precious and other non-ferrous metals</i>		

C		2420		<u>Manufacture of basic precious and other non-ferrous metals</u>	<ul style="list-style-type: none"> <li>- production of basic precious metals:</li> <li>• production and refining of unwrought or wrought precious metals: gold, silver, platinum etc. from ore and scrap</li> <li>- production of precious metal alloys</li> <li>- production of precious metal semi-products</li> <li>- production of silver rolled onto base metals</li> <li>- production of gold rolled onto base metals or silver</li> <li>- production of platinum and platinum group metals rolled onto gold, silver or base metals</li> <li>- production of aluminium from alumina</li> <li>- production of aluminium from electrolytic refining of aluminium waste and scrap</li> <li>- production of aluminium alloys</li> <li>- semi-manufacturing of aluminium</li> <li>- production of lead, zinc and tin from ores</li> <li>- production of lead, zinc and tin from electrolytic refining of lead, zinc and tin waste and scrap</li> <li>- production of lead, zinc and tin alloys</li> <li>- semi-manufacturing of lead, zinc and tin</li> <li>- production of copper from ores</li> <li>- production of copper from electrolytic refining of copper waste and scrap</li> <li>- production of copper alloys</li> <li>- manufacture of fuse wire or strip</li> <li>- semi-manufacturing of copper</li> <li>- production of chrome, manganese, nickel etc. from ores or oxides</li> <li>- production of chrome, manganese, nickel etc. from electrolytic and aluminothermic refining of chrome, manganese, nickel etc., waste and scrap</li> <li>- production of alloys of chrome, manganese, nickel etc.</li> <li>- semi-manufacturing of chrome, manganese, nickel etc.</li> </ul>	<ul style="list-style-type: none"> <li>- casting of non-ferrous metals, see 2432</li> <li>- manufacture of precious metal jewellery, see 3211</li> </ul>
C			24200	Manufacture of basic precious and other non-ferrous metals		
C	243			<i>Casting of metals</i>		

C			2431	<u>Casting of iron and steel</u>	This class includes the casting of iron and steel, i.e. the activities of iron and steel foundries. - casting of semi-finished iron products - casting of grey iron castings - casting of spheroidal graphite iron castings - casting of malleable cast-iron products - casting of semi-finished steel products - casting of steel castings - manufacture of seamless tubes and pipes of steel by centrifugal casting - <del>manufacture of tube or pipe fittings of cast-steel</del>	
C			24310	Casting of iron and steel		
C			2432	<u>Casting of non ferrous metals</u>	- casting of semi-finished products of aluminium, magnesium, titanium, zinc etc. - casting of light metal castings - casting of heavy metal castings - casting of precious metal castings - <del>die-casting of non-ferrous metal castings</del>	
C			24320	Casting of non ferrous metals		
C	25			<b>Manufacture of fabricated metal products, excepts machinery and equipment</b>		
C		251		<i>Manufacture of structural metal products, tanks, reservoirs and steam generator</i>		
C			2511	<u>Manufacture of structural metal products</u>	- manufacture of metal frameworks or skeletons for construction and parts thereof (towers, masts, trusses, bridges etc.) - manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment etc.) - manufacture of prefabricated buildings mainly of metal: • site huts, modular exhibition elements etc. - manufacture of metal doors, windows and their frames, shutters and gates - <del>metal room partitions for floor attachment</del>	- <b>manufacture of parts for marine or power boilers, see 2513</b> - <b>manufacture of assembled railway track fixtures, see 2599</b> - <b>manufacture of sections of ships, see 3011</b>
C			25111	Manufacture of frameworks, framedoors , windows		
C			25112	Manufacture of photo frame , mirror frame		
C			25119	Manufacture of other structural metal products		

C		2512		<u>Manufacture of tanks, reservoirs and containers of metal</u>	- manufacture of reservoirs, tanks and similar containers of metal, of types normally installed as fixtures for storage or manufacturing use - manufacture of metal containers for compressed or liquefied gas - manufacture of central heating boilers and radiators	- manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods, see 2594 - manufacture of transport containers, see 2920 - manufacture of tanks (armored military vehicles), see 3040
C			25120	Manufacture of tanks, reservoirs and containers of metal		
C		2513		<u>Manufacture of steam generators, excepts central heating hot water boilers</u>	- manufacture of steam or other vapour generators - manufacture of auxiliary plant for use with steam generators: • condensers, economizers, superheaters, steam collectors and accumulators - manufacture of nuclear reactors, except isotope separators - manufacture of parts for marine or power boilers	- manufacture of central heating hot-water boilers and radiators, see 2512 - manufacture of boiler-turbine sets, see 2811 - manufacture of isotope separators, see 2829
C			25130	Manufacture of steam generators, excepts central heating hot water boilers		
C	252			<i>Manufacture of weapons and ammunition</i>		
C		2520		<u>Manufacture of weapons and ammunition</u>	- manufacture of heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, heavy machine guns) - manufacture of small arms (revolvers, shotguns, light machine guns) - manufacture of air or gas guns and pistols - manufacture of war ammunition - manufacture of hunting, sporting or protective firearms and ammunition - manufacture of explosive devices such as bombs, mines and torpedoes	- manufacture of percussion caps, detonators or signalling flares, see 2029 - manufacture of cutlasses, swords, bayonets etc., see 2593 - manufacture of armoured vehicles for the transport of banknotes or valuables, see 2910 - manufacture of space vehicles, see 3030 - manufacture of tanks and other fighting vehicles, see 3040
C			25200	Manufacture of weapons and ammunition		
C	259			<i>Manufacture of other fabricated metal products and metal working services activities</i>		
C		2591		<u>Forging, pressing, stamping and roll-forming of metal; powder metallurgy</u>	- forging, pressing, stamping and roll-forming of metal - powder metallurgy: production of metal objects directly from metal powders by heat treatment (sintering) or under pressure	- production of metal powder, see 2410, 2420
C			25910	Forging, pressing, stamping and roll-forming of metal; powder metallurgy		

C			2592	<u>Treatment and coating of metals : machining</u>	<ul style="list-style-type: none"> <li>- plating, anodizing etc. of metals</li> <li>- heat treatment of metals</li> <li>- deburring, sandblasting, tumbling, cleaning of metals</li> <li>- colouring and engraving of metals</li> <li>- non-metallic coating of metals: <ul style="list-style-type: none"> <li>• plasticizing, enamelling, lacquering etc.</li> </ul> </li> <li>- hardening, buffing of metals</li> <li>- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing etc. of metalwork pieces</li> <li>- cutting of and writing on metals by means of laser beams</li> </ul>	<ul style="list-style-type: none"> <li>- activities of farriers, see 0162</li> <li>- rolling precious metals onto base metals or other metals, see 2420</li> </ul>
C			25920	Treatment and coating of metals ; machining		
C			2593	<u>Manufacture of cutlery, hand tools and general hardware</u>	<ul style="list-style-type: none"> <li>- manufacture of domestic cutlery such as knives, forks, spoons etc.</li> <li>- manufacture of other articles of cutlery: <ul style="list-style-type: none"> <li>• cleavers and choppers</li> <li>• razors and razor blades</li> <li>• scissors and hair clippers</li> </ul> </li> <li>- manufacture of knives and cutting blades for machines or for mechanical appliances</li> <li>- manufacture of hand tools such as pliers, screwdrivers etc.</li> <li>- manufacture of non-power-driven agricultural hand tools</li> <li>- manufacture of saws and saw blades, including circular saw blades and chainsaw blades</li> <li>- manufacture of interchangeable tools for hand tools, whether or not power-operated, or for machine tools: drills, punches, milling cutters etc.</li> <li>- manufacture of press tools</li> <li>- manufacture of blacksmiths' tools: forges, anvils etc.</li> <li>- manufacture of moulding boxes and moulds (except ingot moulds)</li> <li>- manufacture of vices, clamps</li> <li>- manufacture of padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles etc.</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 2599</li> <li>- manufacture of power-driven hand tools, see 2818</li> <li>- manufacture of ingot moulds, see 2823</li> <li>- manufacture of cutlery of precious metal, see 3211</li> </ul>
C			25930	Manufacture of cutlery, hand tools and general hardware		
C			2594	<u>Manufacture of pails, cans, drums and similar containers of metal</u>	<ul style="list-style-type: none"> <li>- manufacture of pails, cans, drums, buckets, boxes</li> <li>- manufacture of tins and cans for food products, collapsible tubes and boxes</li> <li>- manufacture of metallic closures</li> </ul>	

<b>C</b>				25940	Manufacture of pails, cans, drums and similar containers of metal		
<b>C</b>			2595		<u>Manufacture of wire products, chain, springs and screw (except metal cables)</u>	<ul style="list-style-type: none"> <li>- manufacture of articles made of wire: barbed wire, wire fencing, grill, netting, cloth etc.</li> <li>- manufacture of bolts, screws, nuts and similar threaded products</li> <li>- manufacture of springs (except watch springs): <ul style="list-style-type: none"> <li>• leaf springs, helical springs, torsion bar springs</li> <li>• leaves for springs</li> </ul> </li> <li>- manufacture of chain, except power transmission chain</li> </ul>	
<b>C</b>				25950	Manufacture of wire products, chain, springs and screw (except metal cables)		

C			2599	<u>Manufacture of other fabricated metal products n.e.c.</u>	<ul style="list-style-type: none"> <li>- manufacture of metal cable, plaited bands and similar articles</li> <li>- manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity</li> <li>- manufacture of nails and pins</li> <li>- manufacture of rivets, washers and similar non-threaded products</li> <li>- manufacture of screw machine products</li> <li>- manufacture of metal household articles: <ul style="list-style-type: none"> <li>• flatware: plates, saucers etc.</li> <li>• hollowware: pots, kettles etc.</li> <li>• dinnerware: bowls, platters etc.</li> <li>• saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen</li> <li>• small hand-operated kitchen appliances and accessories</li> <li>• metal scouring pads</li> </ul> </li> <li>- manufacture of baths, sinks, washbasins and similar articles</li> <li>- manufacture of metal goods for office use, except furniture</li> <li>- manufacture of safes, strongboxes, armoured doors etc.</li> <li>- manufacture of various metal articles: <ul style="list-style-type: none"> <li>• ship propellers and blades thereof</li> <li>• anchors</li> <li>• bells</li> <li>• assembled railway track fixtures</li> <li>• clasps, buckles, hooks</li> </ul> </li> <li>- manufacture of foil bags</li> <li>- manufacture of permanent metallic magnets</li> <li>- manufacture of metal vacuum jugs and bottles</li> <li>- manufacture of metal signs (non-electrical)</li> <li>- manufacture of metal badges and metal military</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of ceramic and ferrite magnets, see 2393</li> <li>- manufacture of tanks and reservoirs, see 2512</li> <li>- manufacture of swords, bayonets, see 2593</li> <li>- manufacture of clock or watch springs, see 2652</li> <li>- manufacture of wire and cable for electricity transmission, see 2732</li> <li>- manufacture of power transmission chain, see 2814</li> <li>- manufacture of shopping carts, see 3099</li> <li>- manufacture of metal furniture, see 3100</li> <li>- manufacture of sports goods, see 3230</li> <li>- manufacture of games and toys, see 3240</li> </ul>
C			25991	Manufacture of household appliances		
C			25999	Manufacture of other fabricated metal products n.e.c.		
C	26			<b>Manufacture of computers, electronic and optical products</b>		
C		261		<i>Manufacture of electronic components</i>		
C			2611	<u>Manufacture of electronic valves and tubes</u>	<ul style="list-style-type: none"> <li>- manufacture of electron tubes</li> <li>- manufacture of electronic connectors</li> <li>- manufacture of printer cables, monitor cables, USB cables, connectors etc.</li> </ul>	
C			26110	Manufacture of electronic valves and tubes		

C		2612		<u>Manufacture of semi-conductor devices and other electronic components</u>	<ul style="list-style-type: none"> <li>- manufacture of capacitors, electronic</li> <li>- manufacture of resistors, electronic</li> <li>- manufacture of microprocessors</li> <li>- manufacture of bare printed circuit boards</li> <li>- manufacture of integrated circuits (analog, digital or hybrid)</li> <li>- manufacture of diodes, transistors and related discrete devices</li> <li>- manufacture of inductors (e.g. chokes, coils, transformers), electronic component type</li> <li>- manufacture of electronic crystals and crystal assemblies</li> <li>- manufacture of solenoids, switches and transducers for electronic applications</li> <li>- manufacture of dice or wafers, semiconductor, finished or semi-finished</li> <li>- manufacture of interface cards (e.g. sound, video, controllers, network, modems)</li> <li>- manufacture of display components (plasma, polymer, LCD)</li> <li>- manufacture of light emitting diodes (LED)</li> <li>- loading of components onto printed circuit boards</li> </ul>	
C			26120	Manufacture of semi-conductor devices and other electronic components		
C		262		<i>Manufacture of computers and peripheral equipment</i>		
C		2621		<u>Manufacture and/or assembly of electronic computers</u>	<ul style="list-style-type: none"> <li>- manufacture of desktop computers</li> <li>- manufacture of laptop computers</li> <li>- manufacture of main frame computers</li> <li>- manufacture of hand-held computers (e.g. PDA)</li> <li>- manufacture of computer servers</li> </ul>	
C			26210	Manufacture and/or assembly of electronic computers		

C		2622		<u>Manufacture of computer peripheral equipment</u>	<ul style="list-style-type: none"> <li>- manufacture of magnetic disk drives, flash drives and other storage devices</li> <li>- manufacture of optical (e.g. CD-RW, CD-ROM, DVD-ROM, DVD-RW) disk drives</li> <li>- manufacture of printers</li> <li>- manufacture of monitors</li> <li>- manufacture of keyboards</li> <li>- manufacture of all types of mice, joysticks, and trackball accessories</li> <li>- manufacture of dedicated computer terminals</li> <li>- manufacture of scanners, including bar code scanners</li> <li>- manufacture of smart card readers</li> <li>- manufacture of virtual reality helmets</li> <li>- manufacture of computer projectors (video beamers)</li> <li>- manufacture of computer terminals, like automatic teller machines (ATM's), point-of-sale (POS) terminals, not mechanically operated</li> <li>- manufacture of multi-function office equipment, such as fax copier copier combinations</li> </ul>	
C			26220	Manufacture of computer peripheral equipment		
C	263			<i>Manufacture of communication equipment</i>		
C		2631		<u>Manufacture of telecommunication equipment (except wireless communications equipment)</u>	<ul style="list-style-type: none"> <li>- manufacture of telephone and facsimile equipment, including telephone answering machines</li> <li>- manufacture of cordless telephones</li> <li>- manufacture of private branch exchange (PBX) equipment</li> <li>- manufacture of data communications equipment, such as bridges, routers, and gateways</li> <li>- manufacture of modems, carrier equipment</li> </ul>	
C			26310	Manufacture of telecommunication equipment (except wireless communications equipment)		
C		2632		<u>Manufacture of wireless communications equipment</u>	<ul style="list-style-type: none"> <li>- manufacture of pagers</li> <li>- manufacture of cellular phones</li> <li>- manufacture of mobile communication equipment</li> </ul>	
C			26320	Manufacture of wireless communications equipment		

C			2639	<u>Manufacture of communications equipment, n.e.c.</u>	<ul style="list-style-type: none"> <li>- manufacture of central office switching equipment</li> <li>- manufacture of transmitting and receiving antenna</li> <li>- manufacture of cable television equipment</li> <li>- manufacture of radio and television studio and broadcasting equipment, including television cameras</li> <li>- manufacture of burglar and fire alarm systems, sending signals to a control station</li> <li>- manufacture of radio and television transmitters</li> <li>- manufacture of infrared devices (e.g. remote controls)</li> </ul>	
C			26390	Manufacture of communications equipment, n.e.c.		
C		264		<i>Manufacture of consumer electronics</i>		
C			2641	<u>Manufacture and/or assembly of televisions</u>	<ul style="list-style-type: none"> <li>- manufacture of televisions</li> <li>- manufacture of television monitors and displays</li> </ul>	
C			26410	Manufacture and/or assembly of televisions		
C			2642	<u>Manufacture of audio and visual recording, receiving and duplicating equipment (except televisions)</u>	<ul style="list-style-type: none"> <li>- manufacture of video cassette recorders and duplicating equipment</li> <li>- manufacture of audio recording and duplicating systems</li> <li>- manufacture of stereo equipment</li> <li>- manufacture of radio receivers</li> <li>- manufacture of household-type video cameras</li> <li>- manufacture of CD and DVD players</li> </ul>	
C			26420	Manufacture of audio and visual recording, receiving and duplicating equipment (except televisions)		
C			2649	<u>Manufacture of other consumer electronics equipment, n.e.c.</u>	<ul style="list-style-type: none"> <li>- manufacture of speaker systems</li> <li>- manufacture of jukeboxes</li> <li>- manufacture of amplifiers for musical instruments and public address systems</li> <li>- manufacture of microphones</li> <li>- manufacture of karaoke machines</li> <li>- manufacture of headphones (e.g. radio, stereo, computer)</li> <li>- manufacture of video game consoles</li> </ul>	
C			26490	Manufacture of other consumer electronics equipment, n.e.c.		
C		265		<i>Manufacture of measuring, testing, navigating and control equipment, watches and clocks</i>		

C			2651	<u>Manufacture of measuring, testing, navigating and control equipment</u>	<p>This class includes the manufacture of search, detection, navigation, guidance, aeronautical and nautical systems and instruments; automatic controls and regulators for applications, such as heating, air-conditioning, refrigeration and appliances; instruments and devices for measuring, displaying, indicating, recording, transmitting and controlling industrial process variables, such as temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, density, acidity, concentration and rotation; totalizing (i.e. registering) fluid meters and counting devices; instruments for measuring and testing the characteristics of electricity and electrical signals; instruments and instrumentation systems for laboratory analysis of the chemical or physical composition or concentration of samples of solid, fluid, gaseous or composite material and other measuring and testing instruments and parts thereof. The manufacture of non-electric measuring, testing, navigating and control equipment (except simple mechanical tools) is included here.</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- manufacture of aircraft engine instruments</li> <li>- manufacture of automotive emissions testing equipment</li> <li>- manufacture of meteorological instruments</li> <li>- manufacture of physical properties testing and inspection equipment</li> <li>- manufacture of polygraph machines</li> <li>- manufacture of instruments for measuring and testing electricity and electrical signals (including for telecommunications)</li> <li>- manufacture of radiation detection and monitoring instruments</li> <li>- manufacture of electron and proton microscopes</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of telephone answering machines, see 263</li> <li>- manufacture of irradiation equipment, see 2660</li> <li>- manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, range finders), see 2671</li> <li>- manufacture of optical positioning equipment, see 2671</li> <li>- manufacture of dictating machines, see 2817</li> <li>- manufacture of levels, tape measures and similar hand tools, machinists' precision tools, see 2819</li> <li>- manufacture of medical thermometers, see 3250</li> <li>- installation of industrial process control equipment, see 3320</li> </ul>
C			26510	Manufacture of measuring, testing, navigating and control equipment		

C		2652		<u>Manufacture of watches and clocks</u>	<ul style="list-style-type: none"> <li>- manufacture of watches and clocks of all kinds, including instrument panel clocks</li> <li>- manufacture of watch and clock cases, including cases of precious metals</li> <li>- manufacture of time-recording equipment and equipment for measuring, recording and otherwise displaying intervals of time with a watch or clock movement or with synchronous motor, such as: <ul style="list-style-type: none"> <li>• parking meters</li> <li>• time clocks</li> <li>• time/date stamps</li> <li>• process timers</li> </ul> </li> <li>- manufacture of time switches and other releases with a watch or clock movement or with synchronous motor: <ul style="list-style-type: none"> <li>• time locks</li> </ul> </li> <li>- manufacture of components for clocks and watches: <ul style="list-style-type: none"> <li>• movements of all kinds for watches and clocks</li> <li>• springs, jewels, dials, hands, plates, bridges and other parts</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of non-metal watch bands (textile, leather, plastic), see 1512</li> <li>- manufacture of watch bands of precious metal, see 3211</li> <li>- manufacture of watch bands of non-precious metal, see 3212</li> </ul>
C			26520	Manufacture of watches and clocks		
C	266			<i>Manufacture of irradiation, electromedical and electrotherapeutic equipment</i>		
C		2660		<u>Manufacture of irradiation, electromedical and electrotherapeutic equipment</u>	<ul style="list-style-type: none"> <li>- manufacture of irradiation apparatus and tubes (e.g. industrial, medical diagnostic, medical therapeutic, research, scientific): <ul style="list-style-type: none"> <li>• beta-, gamma, X-ray or other radiation equipment</li> </ul> </li> <li>- manufacture of CT scanners</li> <li>- manufacture of PET scanners</li> <li>- manufacture of magnetic resonance imaging (MRI) equipment</li> <li>- manufacture of medical ultrasound equipment</li> <li>- manufacture of electrocardiographs</li> <li>- manufacture of electromedical endoscopic equipment</li> <li>- manufacture of medical laser equipment</li> <li>- manufacture of pacemakers</li> <li>- manufacture of hearing aids</li> <li>- manufacture of food and milk irradiation equipment</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of laboratory analytical instruments (e.g. blood analysis equipment), see 2651</li> <li>- manufacture of tanning beds, see 2790</li> </ul>
C			26600	Manufacture of irradiation, electromedical and electrotherapeutic equipment		
C	267			<i>Manufacture of optical instruments and equipment</i>		
C		2671		<u>Manufacture of photographic equipment</u>	<ul style="list-style-type: none"> <li>- manufacture of film cameras and digital cameras</li> </ul>	

C			26710	Manufacture of photographic equipment		
C			2679	<u>Manufacture of other optical instruments and photographic equipment, n.e.c.</u>	<ul style="list-style-type: none"> <li>- manufacture of lenses and prisms</li> <li>- manufacture of optical microscopes, binoculars and telescopes</li> <li>- manufacture of optical mirrors</li> <li>- manufacture of optical magnifying instruments</li> <li>- manufacture of optical machinist's precision tools</li> <li>- manufacture of optical comparators</li> <li>- manufacture of optical gun sighting equipment</li> <li>- manufacture of optical positioning equipment</li> <li>- manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, range finders)</li> <li>- manufacture of motion picture and slide projectors</li> <li>- manufacture of overhead transparency projectors</li> <li>- manufacture of laser assemblies</li> <li>- coating, polishing and mounting of lenses</li> </ul>	
C			26790	Manufacture of other optical instruments and photographic equipment, n.e.c.		
C		268		<i>Manufacture of magnetic and optical media</i>		
C			2680	<u>Manufacture of magnetic and optical media</u>	<p>This class includes the manufacture of magnetic and optical recording media.</p> <ul style="list-style-type: none"> <li>- manufacture of blank magnetic audio and video tapes</li> <li>- manufacture of blank magnetic audio and video cassettes</li> <li>- manufacture of blank diskettes</li> <li>- manufacture of blank optical discs</li> <li>- <u>manufacture of hard drive media</u></li> </ul>	- reproduction of recorded media (computer media, sound, video, etc.)
C			26800	Manufacture of magnetic and optical media		
C	27			<b>Manufacture of electrical equipment</b>		
C		271		<i>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</i>		

C		2711		<u>Manufacture of electric motors, generators, transformers and electric generating sets</u>	<ul style="list-style-type: none"> <li>- manufacture of distribution transformers, electric</li> <li>- manufacture of arc-welding transformers</li> <li>- manufacture of fluorescent ballasts (i.e. transformers)</li> <li>- manufacture of substation transformers for electric power distribution</li> <li>- manufacture of transmission and distribution voltage regulators</li> <li>- manufacture of electric motors (except internal combustion engine starting motors)</li> <li>- manufacture of power generators (except battery charging alternators for internal combustion engines)</li> <li>- manufacture of motor generator sets (except turbine generator set units)</li> <li>- manufacture of prime mover generator sets</li> </ul>	
C			27110	Manufacture of electric motors, generators, transformers and electric generating sets		
C		2712		<u>Manufacture of electricity distribution and control apparatus</u>	<ul style="list-style-type: none"> <li>- rewinding of armatures on a factory basis</li> <li>- manufacture of power circuit breakers</li> <li>- manufacture of surge suppressors (for distribution level voltage)</li> <li>- manufacture of control panels for electric power distribution</li> <li>- manufacture of electrical relays</li> <li>- manufacture of duct for electrical switchboard apparatus</li> <li>- manufacture of electric fuses</li> <li>- manufacture of power switching equipment</li> <li>- manufacture of electric power switches (except pushbutton, snap, solenoid, tumbler)</li> </ul>	
C			27120	Manufacture of electricity distribution and control apparatus		
C	272			<i>Manufacture of batteries and accumulators</i>		

C			2720	<u>Manufacture of batteries and accumulators</u>	This class includes the manufacture of non-rechargeable and rechargeable batteries. - manufacture of primary cells and primary batteries • cells containing manganese dioxide, mercuric dioxide, silver oxide etc. - manufacture of electric accumulators, including parts thereof: • separators, containers, covers - manufacture of lead acid batteries - manufacture of NiCad batteries - manufacture of NiMH batteries - manufacture of lithium batteries - manufacture of dry cell batteries - manufacture of wet cell batteries	
C			27200	Manufacture of batteries and accumulators		
C		273		<i>Manufacture of wiring and wiring devices</i>		
C			2731	<u>Manufacture of fibre optic cables</u>	- manufacture of fiber optic cable for data transmission or live transmission of images	- manufacture of glass fibres or strand, see 2310 - manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application, e.g. 2611
C			27310	Manufacture of fibre optic cables		
C			2732	<u>Manufacture of other electronic and electric wires and cables</u>	- manufacture of insulated wire and cable, made of steel, copper, aluminium	- manufacture (drawing) of wire, see 2410, 2420 - manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 2611 - manufacture of extension cords, see 2790 - manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 2930
C			27321	Manufacture of electronic cable		
C			27329	Manufacture of other electronic and electric wires and cables, n.e.c		

C		2733		<u>Manufacture of wiring devices</u>	<p>This class includes the manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material.</p> <ul style="list-style-type: none"> <li>- manufacture of bus bars, electrical conductors (except switchgear-type)</li> <li>- manufacture of GFCI (ground fault circuit interrupters)</li> <li>- manufacture of lamp holders</li> <li>- manufacture of lightning arrestors and coils</li> <li>- manufacture of switches for electrical wiring (e.g. pressure, pushbutton, snap, tumbler switches)</li> <li>- manufacture of electrical outlets and sockets</li> <li>- manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes)</li> <li>- manufacture of electrical conduit and fitting</li> <li>- manufacture of transmission pole and line hardware</li> <li>- manufacture of plastic non current-carrying wiring devices including plastic junction boxes, face plates, and similar, plastic pole line fittings</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of ceramic insulators, see 2393</li> <li>- manufacture of electronic component-type connectors, sockets and switches, see 261</li> </ul>
C			27330	Manufacture of wiring devices		
C	274			<i>Manufacture of electric lighting equipment</i>		
C		2740		<u>Manufacture of electric lighting equipment</u>	<p>This class includes the manufacture of electric light bulbs and tubes and parts and components thereof (except glass blanks for electric light bulbs), electric lighting fixtures and lighting fixture components (except current-carrying wiring devices).</p> <ul style="list-style-type: none"> <li>- manufacture of discharge, incandescent, fluorescent, ultra-violet, infra-red etc. lamps, fixtures and bulbs</li> <li>- manufacture of ceiling lighting fixtures</li> <li>- manufacture of chandeliers</li> <li>- manufacture of table lamps (i.e. lighting fixture)</li> <li>- manufacture of Christmas tree lighting sets</li> <li>- manufacture of electric fireplace logs</li> <li>- manufacture of flashlights</li> <li>- manufacture of electric insect lamps</li> <li>- manufacture of lanterns (e.g. carbide, electric, gas, gasoline, kerosene)</li> <li>- manufacture of spotlights</li> <li>- manufacture of street lighting fixtures (except traffic signals)</li> <li>- manufacture of lighting equipment for transportation equipment (e.g. for motor vehicles, aircraft, boats)</li> <li>- manufacture of non-electrical lighting equipment</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of glassware and glass parts for lighting fixtures, see 2310</li> <li>- manufacture of current-carrying wiring devices for lighting fixtures, see 2733</li> <li>- manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 2752</li> <li>- manufacture of electrical ureau in equipment such as traffic lights and pedestrian ureau in equipment, see 2790</li> </ul>

C			27400	Manufacture of electric lighting equipment	
C	275			<i>Manufacture of domestic appliances</i>	
C		2751		<u>Manufacture of domestic electric appliances</u>	- manufacture of domestic electric appliances: <ul style="list-style-type: none"> <li>• refrigerators</li> <li>• freezers</li> <li>• dishwashers</li> <li>• washing and drying machines</li> <li>• vacuum cleaners</li> <li>• floor polishers</li> <li>• waste disposers</li> <li>• grinders, blenders, juice squeezers</li> <li>• tin openers</li> <li>• electric shavers, electric toothbrushes and other electric personal care device</li> <li>• knife sharpeners</li> <li>• ventilating or recycling hoods</li> </ul>
C			27510	Manufacture of domestic electric appliances	
C		2752		<u>Manufacture of domestic electrothermic appliances</u>	- manufacture of domestic electrothermic appliances: <ul style="list-style-type: none"> <li>• electric water heaters</li> <li>• electric blankets</li> <li>• electric dryers, combs, brushes, curlers</li> <li>• electric smoothing irons</li> <li>• space heaters and household-type fans, portable</li> <li>• electric ovens</li> <li>• microwave ovens</li> <li>• cookers, hotplates</li> <li>• toasters</li> <li>• coffee or tea makers</li> <li>• fry pans, roasters, grills, hoods</li> <li>• electric heating resistors etc.</li> </ul>
C			27520	Manufacture of domestic electrothermic appliances	
C		2753		<u>Manufacture of domestic non-electric cooking and heating equipment</u>	- manufacture of domestic non-electric cooking and heating equipment: <ul style="list-style-type: none"> <li>• non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers</li> </ul>
C			27530	Manufacture of domestic non-electric cooking and heating equipment	
C		2759		<u>Manufacture of other domestic appliances, n.e.c.</u>	
C			27590	Manufacture of other domestic appliances, n.e.c.	
C	279			<i>Manufacture of other electrical equipment</i>	

C			2790	<u>Manufacture of other electrical equipment</u>	<p>This class includes the manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances.</p> <ul style="list-style-type: none"> <li>- manufacture of battery chargers, solid-state</li> <li>- manufacture of door opening and closing devices, electrical</li> <li>- manufacture of electric bells</li> <li>- manufacture of ultrasonic cleaning machines (except laboratory and dental)</li> <li>- manufacture of tanning beds</li> <li>- manufacture of solid state inverters, rectifying apparatus, fuel cells, regulated and unregulated power supplies</li> <li>- manufacture of uninterruptible power supplies (UPS)</li> <li>- manufacture of surge suppressors (except for distribution level voltage)</li> <li>- manufacture of appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors</li> <li>- manufacture of carbon and graphite electrodes, contacts, and other electrical carbon and graphite products</li> <li>- manufacture of particle accelerators</li> <li>- manufacture of electrical capacitors, resistors, condensers and similar components</li> <li>- manufacture of electromagnets</li> <li>- manufacture of sirens</li> <li>- manufacture of electronic scoreboards</li> <li>- manufacture of electrical signs</li> <li>- manufacture of electrical ureau in equipment such as traffic lights and pedestrian ureau in equipment</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of non-electrical signs, see class according to material (plastic signs see 2229, metal signs 2599 )</li> <li>- manufacture of porcelain electrical insulators, see 2393</li> <li>- manufacture of carbon and graphite fibers and products (except electrodes and electrical applications), see 2399</li> <li>- manufacture of electronic component-type rectifiers, voltage regulating integrated circuits, power converting integrated circuits, electronic capacitors, electronic resistors and similar devices, see 2612</li> <li>- manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 271</li> <li>- manufacture of batteries, see 2720</li> <li>- manufacture of communication and energy wire, current-carrying and non current-carrying wiring devices, see 2733</li> <li>- manufacture of lighting equipment, see 2740</li> <li>- manufacture of household-type appliances, see 275</li> <li>- manufacture of non-electrical welding and soldering equipment, see 2819</li> <li>- manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators, see 2930</li> <li>- manufacture of mechanical and electromechanical ureau in, safety and traffic control equipment for railways, tramways,</li> </ul>
C			27900	Manufacture of other electrical equipment		
C	28			<b>Manufacture of machinery and equipment n.e.c</b>		
C		281		<i>Manufacture of general-purpose machinery</i>		

C			2811	<u>Manufacture of engines and turbines, except aircraft, vehicle and cycle engines</u>	<ul style="list-style-type: none"> <li>- manufacture of internal combustion piston engines, except motor vehicle, aircraft and cycle propulsion engines: <ul style="list-style-type: none"> <li>• marine engines</li> <li>• railway engines</li> </ul> </li> <li>- manufacture of pistons, piston rings, carburetors and such for all internal combustion engines, diesel engines etc.</li> <li>- manufacture of inlet and exhaust valves of internal combustion engines</li> <li>- manufacture of turbines and parts thereof: <ul style="list-style-type: none"> <li>• steam turbines and other vapour turbines</li> <li>• hydraulic turbines, waterwheels and regulators thereof</li> <li>• wind turbines</li> <li>• gas turbines, except turbojets or turbo propellers for aircraft propulsion</li> </ul> </li> <li>- manufacture of boiler-turbine sets</li> <li>- manufacture of turbine generator sets</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of electric generators (except turbine generator sets), see 2711</li> <li>- manufacture of prime mover generator sets (except turbine generator sets), see 2711</li> <li>- manufacture of electrical equipment and components of internal combustion engines, see 2790</li> <li>- manufacture of motor vehicle, aircraft or cycle propulsion engines, see 2910, 3030, 3091</li> <li>- manufacture of turbojets and turbo propellers, see 3030</li> </ul>
C			28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines		
C			2812	<u>Manufacture of fluid power equipment</u>	<ul style="list-style-type: none"> <li>- manufacture of hydraulic and pneumatic components (including hydraulic pumps, hydraulic motors, hydraulic and pneumatic cylinders, hydraulic and pneumatic valves, hydraulic and pneumatic hose and fittings)</li> <li>- manufacture of air preparation equipment for use in pneumatic systems</li> <li>- manufacture of fluid power systems</li> <li>- manufacture of hydraulic transmission equipment</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of compressors, see 2813</li> <li>- manufacture of pumps and valves for non-fluid power applications, see 2813</li> <li>- manufacture of mechanical transmission equipment, see 2814</li> </ul>
C			28120	Manufacture of fluid power equipment		
C			2813	<u>Manufacture of other pumps, compressors, taps and valves</u>	<ul style="list-style-type: none"> <li>- manufacture of air or vacuum pumps, air or other gas compressors</li> <li>- manufacture of pumps for liquids whether or not fitted with a measuring device</li> <li>- manufacture of pumps designed for fitting to internal combustion engines: oil, water and fuel pumps for motor vehicles etc.</li> </ul> <p>This class also includes:</p> <ul style="list-style-type: none"> <li>- manufacture of industrial taps and valves, including regulating valves and intake taps</li> <li>- manufacture of sanitary taps and valves</li> <li>- manufacture of heating taps and valves</li> <li>- manufacture of hand pumps</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 2219, 2310 or 2393</li> <li>- manufacture of hydraulic transmission equipment, see 2812</li> <li>- manufacture of inlet and exhaust valves of internal combustion engines, see 2811</li> </ul>

C			28130	Manufacture of other pumps, compressors, taps and valves		
C			2814	<u>Manufacture of bearings, gears, gearing and driving elements</u>	<ul style="list-style-type: none"> <li>- manufacture of ball and roller bearings and parts thereof</li> <li>- manufacture of mechanical power transmission equipment: <ul style="list-style-type: none"> <li>• transmission shafts and cranks: camshafts, crankshafts, cranks etc.</li> <li>• bearing housings and plain shaft bearings</li> </ul> </li> <li>- manufacture of gears, gearing and gear boxes and other speed changers</li> <li>- manufacture of clutches and shaft couplings</li> <li>- manufacture of flywheels and pulleys</li> <li>- manufacture of articulated link chain</li> <li>- <del>manufacture of power transmission chain</del></li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of other chain, see 2595, 2599</li> <li>- manufacture of (electromagnetic) clutches, see 2930</li> <li>- manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft, see divisions 29 and 30</li> </ul>
C			28140	Manufacture of bearings, gears, gearing and driving elements		
C			2815	<u>Manufacture of ovens, furnaces and furnace burners</u>	<ul style="list-style-type: none"> <li>- manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators</li> <li>- manufacture of burners</li> <li>- manufacture of permanent mount electric space heaters, electric swimming pool heaters</li> <li>- manufacture of permanent mount non-electric household heating equipment, such as solar heating, steam heating, oil heat and similar furnaces and heating equipment</li> <li>- manufacture of electric household-type furnaces (electric forced air furnaces, heat pumps, etc.), non-electric household forced air furnaces</li> <li>- manufacture of mechanical stokers, grates, ash dischargers etc.</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of household ovens, see 2752</li> <li>- manufacture of agricultural dryers, see 2825</li> <li>- manufacture of bakery ovens, see 2825</li> <li>- manufacture of dryers for wood, paper pulp, paper or paperboard, see 2829</li> <li>- manufacture of medical, surgical or laboratory sterilizers, see 3250</li> <li>- manufacture of (dental) laboratory furnaces, see 3250</li> </ul>
C			28150	Manufacture of ovens, furnaces and furnace burners		

C		2816	<u>Manufacture of lifting and handling equipment</u>	<ul style="list-style-type: none"> <li>- manufacture of hand-operated or power-driven lifting, handling, loading or unloading machinery: <ul style="list-style-type: none"> <li>• pulley tackle and hoists, winches, capstans and jacks</li> <li>• derricks, cranes, mobile lifting frames, straddle carriers etc.</li> <li>• works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows)</li> <li>• mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading</li> </ul> </li> <li>- manufacture of conveyors, telfers (téléphériques) etc.</li> <li>- manufacture of lifts, escalators and moving walkways</li> <li>- manufacture of parts specialized for lifting and handling equipment</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of continuous-action elevators and conveyors for underground use, see 2824</li> <li>- manufacture of mechanical shovels, excavators and shovel loaders, see 2824</li> <li>- manufacture of industrial robots for multiple uses, see 2829</li> <li>- manufacture of crane-lorries, floating cranes, railway cranes, see 2910, 3011, 3020</li> <li>- installation of lifts and elevators, see 4329</li> </ul>
C		28160	Manufacture of lifting and handling equipment		
C		2817	<u>Manufacture of office machinery and equipment (except computers and peripheral equipment)</u>	<ul style="list-style-type: none"> <li>- manufacture of calculating machines</li> <li>- manufacture of adding machines, cash registers</li> <li>- manufacture of calculators, electronic or not</li> <li>- manufacture of postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; opening, sorting, scanning), collating machinery</li> <li>- manufacture of typewriters</li> <li>- manufacture of stenography machines</li> <li>- manufacture of office-type binding equipment (i.e. plastic or tape binding)</li> <li>- manufacture of cheque writing machines</li> <li>- manufacture of coin counting and coin wrapping machinery</li> <li>- manufacture of pencil sharpeners</li> <li>- manufacture of staplers and staple removers</li> <li>- manufacture of voting machines</li> <li>- manufacture of tape dispensers</li> <li>- manufacture of hole punches</li> <li>- manufacture of cash registers, mechanically operated</li> <li>- manufacture of photocopy machines</li> <li>- manufacture of toner cartridges</li> <li>- manufacture of blackboards; white boards and marker boards</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of computers and peripheral equipment, see 262</li> </ul>

C			28170	Manufacture of office machinery and equipment (except computers and peripheral equipment)		
C			2818	<u>Manufacture of power-driven hand tools</u>	- manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, such as: <ul style="list-style-type: none"> <li>• circular or reciprocating saws</li> <li>• drills and hammer drills</li> <li>• hand held power sanders</li> <li>• pneumatic nailers</li> <li>• buffers</li> <li>• routers</li> <li>• grinders</li> <li>• staplers</li> <li>• pneumatic rivet guns</li> <li>• planers</li> <li>• shears and nibblers</li> <li>• impact wrenches</li> <li>• powder actuated nailers</li> </ul>	- manufacture of electrical hand-held soldering and welding equipment, see 2790
C			28180	Manufacture of power-driven hand tools		

C		2819		<u>Manufacture of other general-purpose machinery</u>	<ul style="list-style-type: none"> <li>- manufacture of industrial refrigerating or freezing equipment, including assemblies of major components</li> <li>- manufacture of air-conditioning machines, including for motor vehicles</li> <li>- manufacture of non-domestic fans</li> <li>- manufacture of weighing machinery (other than sensitive laboratory balances): <ul style="list-style-type: none"> <li>• household and shop scales, platform scales, scales for continuous weighing, weighbridges, weights etc.</li> </ul> </li> <li>- manufacture of filtering or purifying machinery and apparatus for liquids</li> <li>- manufacture of equipment for projecting, dispersing or spraying liquids or powders: <ul style="list-style-type: none"> <li>• spray guns, fire extinguishers, sandblasting machines, steam cleaning machines etc.</li> </ul> </li> <li>- manufacture of packing and wrapping machinery: <ul style="list-style-type: none"> <li>• filling, closing, sealing, capsuling or labeling machines etc.</li> </ul> </li> <li>- manufacture of machinery for cleaning or drying bottles and for aerating beverages</li> <li>- manufacture of distilling or rectifying plant for petroleum refineries, chemical industries, beverage industries etc.</li> <li>- manufacture of heat exchangers</li> <li>- manufacture of machinery for liquefying air or gas</li> <li>- manufacture of gas generators</li> <li>- manufacture of ureau ing or other rolling machines and cylinders thereof (except for metal and glass)</li> <li>- manufacture of centrifuges (except cream separators and clothes dryers)</li> <li>- manufacture of gaskets and similar joints made of a combination of materials or layers of the same material</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of sensitive (laboratory-type) balances, see 2651</li> <li>- manufacture of domestic refrigerating orfreezing equipment, see 2751</li> <li>- manufacture of domestic fans, see 2752</li> <li>- manufacture of electrical welding and soldering equipment, see 2790</li> <li>- manufacture of agricultural spraying machinery, see 2821</li> <li>- manufacture of metal or glass rolling machinery and cylinders thereof, see 2823, 2829</li> <li>- manufacture of agricultural dryers, see 2825</li> <li>- manufacture of machinery for filtering or purifying food, see 2825</li> <li>- manufacture of cream separators, see 2825</li> <li>- manufacture of commercial clothes dryers, see 2826</li> <li>- manufacture of textile printing machinery, see 2826</li> </ul>
C			28190	Manufacture of other general-purpose machinery		
C	282			<i>Manufacture of special-purpose machinery</i>		

C			2821		<u>Manufacture of agricultural and forestry machinery</u>	<ul style="list-style-type: none"> <li>- manufacture of tractors used in agriculture and forestry</li> <li>- manufacture of walking (pedestrian-controlled) tractors</li> <li>- manufacture of mowers, including lawnmowers</li> <li>- manufacture of agricultural self-loading or self-unloading trailers or semi-trailers</li> <li>- manufacture of agricultural machinery for soil preparation, planting or fertilizing: <ul style="list-style-type: none"> <li>• ploughs, manure spreaders, seeders, harrows etc.</li> </ul> </li> <li>- manufacture of harvesting or threshing machinery: <ul style="list-style-type: none"> <li>• harvesters, threshers, sorters etc.</li> </ul> </li> <li>- manufacture of milking machines</li> <li>- manufacture of spraying machinery for agricultural use</li> <li>- manufacture of diverse agricultural machinery: <ul style="list-style-type: none"> <li>• poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder etc.</li> <li>• machines for cleaning, sorting or grading eggs, fruit etc.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of non-power-driven agricultural hand tools, see 2593</li> <li>- manufacture of conveyors for farm use, see 2816</li> <li>- manufacture of power-driven hand tools, see 2818</li> <li>- manufacture of cream separators, see 2825</li> <li>- manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 2825</li> <li>- manufacture of road tractors for semi-trailers, see 2910</li> <li>- manufacture of road trailers or semi-trailers, see 2920</li> </ul>
C			28210		Manufacture of agricultural and forestry machinery		

C		2822		<u>Manufacture of metal forming machinery and machine tools</u>	<ul style="list-style-type: none"> <li>- manufacture of machine tools for working metals and other materials (wood, bone, stone, hard rubber, hard plastics, cold glass etc.), including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse etc.</li> <li>- manufacture of machine tools for turning, drilling, milling, shaping, ureau i, boring, grinding etc.</li> <li>- manufacture of stamping or pressing machine tools</li> <li>- manufacture of punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines etc.</li> <li>- manufacture of draw-benches, thread rollers or machines for working wires</li> <li>- manufacture of stationary machines for nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber or plastics etc.</li> <li>- manufacture of stationary rotary or rotary percussion drills, filing machines, riveters, sheet metal cutters etc.</li> <li>- manufacture of presses for the manufacture of particle board and the like</li> <li>- manufacture of electroplating machinery</li> <li>- manufacture of parts and accessories for the machine tools listed above: work holders, dividing heads and other special attachments for machine tools</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of interchangeable tools for hand tools or machine tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives etc.), see 2593</li> <li>- manufacture of electric hand held soldering irons and soldering guns, see 2790</li> <li>- manufacture of power-driven hand tools, see 2818</li> <li>- manufacture of machinery used in metal mills or foundries, see 2823</li> <li>- manufacture of machinery for mining and quarrying, see 2824</li> </ul>
C			28220	Manufacture of metal forming machinery and machine tools		
C		2823		<u>Manufacture of machinery for metallurgy</u>	<ul style="list-style-type: none"> <li>- manufacture of machines and equipment for handling hot metals: <ul style="list-style-type: none"> <li>• converters, ingot moulds, ladles, casting machines</li> </ul> </li> <li>- manufacture of metal-rolling mills and rolls for such mills</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of draw-benches, see 2822</li> <li>- manufacture of moulding boxes and moulds (except ingot moulds), see 2593</li> <li>- manufacture of machines for forming foundry moulds, see 2829</li> </ul>
C			28230	Manufacture of machinery for metallurgy		

C			2824	<u>Manufacture of machinery for mining, quarrying and construction</u>	<ul style="list-style-type: none"> <li>- manufacture of continuous-action elevators and conveyors for underground use</li> <li>- manufacture of boring, cutting, sinking and ureau in machinery (whether or not for underground use)</li> <li>- manufacture of machinery for treating minerals by screening, sorting, separating, washing, crushing etc.</li> <li>- manufacture of concrete and mortar mixers</li> <li>- manufacture of earth-moving machinery: <ul style="list-style-type: none"> <li>• bulldozers, angle-dozers, graders, scrapers, ureau i, mechanical shovels, shovel loaders etc.</li> </ul> </li> <li>- manufacture of pile drivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery etc.</li> <li>- manufacture of track laying tractors and tractors used in construction or mining</li> <li>- manufacture of bulldozer and angle-dozer blades</li> <li>- manufacture of off-road dumping trucks</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of lifting and handling equipment, see 2816</li> <li>- manufacture of other tractors, see 2821, 2910</li> <li>- manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 2822</li> <li>- manufacture of concrete-mixer lorries, see 2910</li> <li>- manufacture of mining locomotives and mining rail cars, see 3020</li> </ul>
C			28240	Manufacture of machinery for mining, quarrying and construction		

C			2825	<u>Manufacture of machinery for food, beverage and tobacco processing</u>	<ul style="list-style-type: none"> <li>- manufacture of agricultural dryers</li> <li>- manufacture of machinery for the dairy industry: <ul style="list-style-type: none"> <li>• cream separators</li> <li>• milk processing machinery (e.g. homogenizers)</li> <li>• milk converting machinery (e.g. butter chums, butter workers and moulding machines)</li> <li>• cheese-making machines (e.g. homogenizers, moulders, presses) etc.</li> </ul> </li> <li>- manufacture of machinery for the grain milling industry: <ul style="list-style-type: none"> <li>• machinery to clean, sort or grade seeds, grain or dried leguminous vegetables (winnowers, sieving belts, separators, grain brushing machines etc.)</li> <li>• machinery to produce flour and meal etc. (grinding mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters)</li> </ul> </li> <li>- manufacture of presses, crushers etc. used to make wine, cider, fruit juices etc.</li> <li>- manufacture of machinery for the bakery industry or for making macaroni, spaghetti or similar products: <ul style="list-style-type: none"> <li>• bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines etc.</li> </ul> </li> <li>- manufacture of machines and equipment to process diverse foods: <ul style="list-style-type: none"> <li>• machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry; to prepare fruit, nuts or vegetables; to prepare fish, shellfish or other seafood</li> <li>• machinery for filtering and purifying</li> <li>• other machinery for the industrial preparation or</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of food and milk irradiation equipment, see 2660</li> <li>- manufacture of packing, wrapping and weighing machinery, see 2819</li> <li>- manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 2821</li> </ul>
C			28250	Manufacture of machinery for food, beverage and tobacco processing		

C			2826	<u>Manufacture of machinery for textile, apparel and leather production</u>	<ul style="list-style-type: none"> <li>- manufacture of textile machinery:</li> <li>• machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibres, materials or yarns</li> <li>• machines for preparing textile fibres: cotton gins, bale breakers, garnetters, cotton spreaders, wool scourers, wool carbonizers, combs, carders, roving frames etc.</li> <li>• spinning machines</li> <li>• machines for preparing textile yarns: reelers, warpers and related machines</li> <li>• weaving machines (looms), including hand looms</li> <li>• knitting machines</li> <li>• machines for making knotted net, tulle, lace, braid etc.</li> <li>- manufacture of auxiliary machines or equipment for textile machinery:</li> <li>• dobbies, jacquards, automatic stop motions, shuttle changing mechanisms, spindles and spindle flyers etc.</li> <li>- manufacture of textile printing machinery</li> <li>- manufacture of machinery for fabric processing:</li> <li>• machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics</li> <li>• manufacture of machines for reeling, unreeling, folding, cutting or pinking textile fabrics</li> <li>- manufacture of laundry machinery:</li> <li>• ironing machines, including fusing presses</li> <li>• commercial washing and drying machines</li> <li>• dry-cleaning machines</li> <li>- manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use)</li> <li>- manufacture of machines for producing or</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of paper or paperboard cards for use on jacquard machines, see 1709</li> <li>- manufacture of domestic washing and drying machines, see 2751</li> <li>- manufacture of ureau ing machines, see 2819</li> <li>- manufacture of machines used in bookbinding, see 2829</li> </ul>
C			28260	Manufacture of machinery for textile, apparel and leather production		

C		2829		<u>Manufacture of other special- purpose machinery</u>	<ul style="list-style-type: none"> <li>- manufacture of machinery for making paper pulp</li> <li>- manufacture of paper and paperboard making machinery</li> <li>- manufacture of dryers for wood, paper pulp, paper or paperboard</li> <li>- manufacture of machinery producing articles of paper or paperboard</li> <li>- manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials: <ul style="list-style-type: none"> <li>• extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product</li> </ul> </li> <li>- manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials</li> <li>- manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, foundry moulds etc.</li> <li>- manufacture of semi-conductor manufacturing machinery</li> <li>- manufacture of industrial robots performing multiple tasks for special purposes</li> <li>- manufacture of diverse special-purpose machinery and equipment: <ul style="list-style-type: none"> <li>• machines to assemble electric or electronic lamps, tubes (valves) or bulbs</li> <li>• machines for production or hot-working of glass or glassware, glass fibre or yarn</li> <li>• machinery or apparatus for isotopic separation</li> </ul> </li> <li>- manufacture of tire alignment and balancing equipment; balancing equipment (except wheel balancing)</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of household appliances, see 275</li> <li>- manufacture of photocopy machines etc., see 2817</li> <li>- manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 2822</li> <li>- manufacture of ingot moulds, see 2823</li> <li>- manufacture of textile printing machinery, see 2826</li> </ul>
C			29290	Manufacture of other special- purpose machinery		
C	29			<b>Manufacture of motor vehicles, trailers and semi-trailers</b>		
C		291		<i>Manufacture of motor vehicles</i>		

C		2910		<u>Manufacture and/or assembly of motor vehicles</u>	<ul style="list-style-type: none"> <li>- manufacture of passenger cars</li> <li>- manufacture of commercial vehicles: <ul style="list-style-type: none"> <li>• vans, lorries, over-the-road tractors for semi-trailers etc.</li> </ul> </li> <li>- manufacture of buses, trolley-buses and coaches</li> <li>- manufacture of motor vehicle engines</li> <li>- manufacture of chassis fitted with engines</li> <li>- manufacture of other motor vehicles: <ul style="list-style-type: none"> <li>• snowmobiles, golf carts, amphibious vehicles</li> <li>• fire engines, street sweepers, travelling libraries, armoured cars etc.</li> <li>• concrete-mixer lorries</li> </ul> </li> <li>- ATVs, go-carts and similar including race cars</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of lighting equipment for motor vehicles, see 2740</li> <li>- manufacture of pistons, piston rings and carburetors, see 2811</li> <li>- manufacture of agricultural tractors, see 2821</li> <li>- manufacture of tractors used in construction or mining, see 2824</li> <li>- manufacture of off-road dumping trucks, see 2824</li> <li>- manufacture of bodies for motor vehicles, see 2920</li> <li>- manufacture of electrical parts for motor vehicles, see 2930</li> <li>- manufacture of parts and accessories for motor vehicles, see 2930</li> <li>- manufacture of tanks and other military fighting vehicles, see 3040</li> <li>- maintenance, repair and alteration of motor vehicles, see 4520</li> </ul>
C			29100	Manufacture and/or assembly of motor vehicles		
C	292			<i>Manufacture of bodies(coachwork) for motor vehicles; manufacture of trailer and semi trailer</i>		
C		2920		<u>Manufacture of bodies(coachwork) for motor vehicles; manufacture of trailer and semi trailer</u>	<ul style="list-style-type: none"> <li>- manufacture of bodies, including cabs for motor vehicles</li> <li>- outfitting of all types of motor vehicles, trailers and semi-trailers</li> <li>- manufacture of trailers and semi-trailers: <ul style="list-style-type: none"> <li>• for transport of goods: tankers, removal trailers etc.</li> <li>• for transport of passengers: caravan trailers etc.</li> </ul> </li> <li>- manufacture of containers for carriage by one or more modes of transport</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of trailers and semi-trailers specially designed for use in agriculture, see 2821</li> <li>- manufacture of parts and accessories of bodies for motor vehicles, see 2930</li> <li>- manufacture of vehicles drawn by animals, see 3099</li> </ul>
C			29201	Manufacture of bodies of traller		
C			29209	Manufacture of other bodies(coachwork) for motor vehicles; manufacture of trailer and semi trailer, n.e.c		
C	293			<i>Manufacture of parts and accessories for motor vehicles</i>		

C			2930	<u>Manufacture of parts and accessories for motor vehicles</u>	<ul style="list-style-type: none"> <li>- manufacture of diverse parts and accessories for motor vehicles: <ul style="list-style-type: none"> <li>• brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches, steering wheels, steering columns and steering boxes</li> </ul> </li> <li>- manufacture of parts and accessories of bodies for motor vehicles: <ul style="list-style-type: none"> <li>• safety belts, airbags, doors, bumpers</li> </ul> </li> <li>- manufacture of car seats</li> <li>- manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators, etc.</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of tyres, see 2211</li> <li>- manufacture of rubber hoses and belts and other rubber products, see 2219</li> <li>- manufacture of plastic hoses and belts and other plastic products, see 2229</li> <li>- manufacture of batteries for vehicles, see 2720</li> <li>- manufacture of lighting equipment for motor vehicles, see 2740</li> <li>- manufacture of pistons, piston rings and carburetors, see 2811</li> <li>- manufacture of pumps for motor vehicles and engines, see 2813</li> <li>- maintenance, repair and alteration of motor vehicles, see 4520</li> </ul>
C			29300	Manufacture of parts and accessories for motor vehicles		
C	30			<b>Manufacture of other transport equipment</b>		
C		301		<i>Building of ships and boats</i>		
C			3011	<u>Building of ships and floating structures</u>	<p>This class includes the building of ships, except vessels for sports or recreation, and the construction of floating structures.</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- building of commercial vessels: <ul style="list-style-type: none"> <li>• passenger vessels, ferry boats, cargo ships, tankers, tugs etc.</li> </ul> </li> <li>- building of warships</li> <li>- building of fishing boats and fish-processing factory vessels</li> <li>- building of hovercraft (except recreation-type hovercraft)</li> <li>- construction of drilling platforms, floating or submersible</li> <li>- construction of floating structures: <ul style="list-style-type: none"> <li>• floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts etc.</li> </ul> </li> <li>- manufacture of sections for ships and floating structures</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of parts of vessels, other than major hull assemblies: <ul style="list-style-type: none"> <li>• manufacture of sails, see 1392</li> <li>• manufacture of ships' propellers, see 2599</li> <li>• manufacture of iron or steel anchors, see 2599</li> </ul> </li> <li>• manufacture of marine engines, see 2811</li> <li>- manufacture of navigational instruments, see 2651</li> <li>- manufacture of lighting equipment for ships, see 2740</li> <li>- manufacture of amphibious motor vehicles, see 2910</li> <li>- manufacture of inflatable boats or rafts for recreation, see 3012</li> <li>- specialized repair and maintenance of ships and floating structures, see 3315</li> <li>- ship-breaking, see 3830</li> <li>- interior installation of boats, see 4330</li> </ul>
C			30111	Building of commercial vessels		
C			30112	Building of fishing boats		
C			30119	Building of ships and floating structures, n.e.c		

C		3012		<u>Building of pleasure and sporting boats</u>	<ul style="list-style-type: none"> <li>- manufacture of inflatable boats and rafts</li> <li>- building of sailboats with or without auxiliary motor</li> <li>- building of motor boats</li> <li>- building of recreation-type hovercraft</li> <li>- manufacture of personal watercraft</li> <li>- manufacture of other pleasure and sporting boats: <ul style="list-style-type: none"> <li>• canoes, kayaks, rowing boats, skiffs</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of parts of pleasure and sporting boats: <ul style="list-style-type: none"> <li>• manufacture of sails, see 1392</li> <li>• manufacture of iron or steel anchors, see 2599</li> <li>• manufacture of marine engines, see 2811</li> </ul> </li> <li>- manufacture of sailboards and surfboards, see 3230</li> <li>- maintenance, repair or alteration of pleasure boats, see 3315</li> </ul>
C			30120	Building of pleasure and sporting boats		
C		302		<i>Manufacture of railway locomotives and rolling stock</i>		
C		3020		<u>Manufacture of railway locomotives and rolling stock</u>	<ul style="list-style-type: none"> <li>- manufacture of electric, diesel, steam and other rail locomotives</li> <li>- manufacture of self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles</li> <li>- manufacture of railway or tramway rolling stock, not self-propelled: <ul style="list-style-type: none"> <li>• passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders etc.</li> </ul> </li> <li>- manufacture of specialized parts of railway or tramway locomotives or of rolling stock: <ul style="list-style-type: none"> <li>• bogies, axles and wheels, brakes and parts of brakes; hooks and coupling devices, buffers and buffer parts; shock absorbers; wagon and locomotive frames; bodies; corridor connections etc.</li> </ul> </li> <li>- manufacture of mechanical and electromechanical signalling, safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields etc.</li> <li>- manufacture of mining locomotives and mining rail cars</li> <li>- manufacture of railway car seats</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of unassembled rails, see 2410</li> <li>- manufacture of assembled railway track fixtures, see 2599</li> <li>- manufacture of electric motors, see 2711</li> <li>- manufacture of electrical signalling, safety or traffic-control equipment, see 2790</li> <li>- manufacture of engines and turbines, see 2811</li> </ul>
C			30200	Manufacture of railway locomotives and rolling stock		
C		303		<i>Manufacture of air and spacecraft and related machinery</i>		

C		3030	<u>Manufacture of air and spacecraft and related machinery</u>	<ul style="list-style-type: none"> <li>- manufacture of airplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes</li> <li>- manufacture of helicopters</li> <li>- manufacture of gliders, hang-glidiers</li> <li>- manufacture of dirigibles and hot air balloons</li> <li>- manufacture of parts and accessories of the aircraft of this class: <ul style="list-style-type: none"> <li>• major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles etc.</li> <li>• airscrews, helicopter rotors and propelled rotor blades</li> <li>• motors and engines of a kind typically found on aircraft</li> <li>• parts of turbojets and turboprops for aircraft</li> </ul> </li> <li>- manufacture of ground flying trainers</li> <li>- manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles</li> <li>- manufacture of intercontinental ballistic missiles (ICBM)</li> <li>- overhaul and conversion of aircraft or aircraft engines</li> <li>- manufacture of aircraft seats</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of parachutes, see 1392</li> <li>- manufacture of military ordinance and ammunition, see 2520</li> <li>- manufacture of telecommunication equipment for satellites, see 2632, 2639</li> <li>- manufacture of aircraft instrumentation and aeronautical instruments, see 2651</li> <li>- manufacture of air navigation systems, see 2651</li> <li>- manufacture of lighting equipment for aircraft, see 2740</li> <li>- manufacture of ignition parts and other electrical parts for internal combustion engines, see 2790</li> <li>- manufacture of pistons, piston rings and carburetors, see 2811</li> <li>- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 2829</li> </ul>	
C			30300	Manufacture of air and spacecraft and related machinery		
C	304			<i>Manufacture of military fighting vehicles</i>		
C		3040	<u>Manufacture of military fighting vehicles</u>	<ul style="list-style-type: none"> <li>- manufacture of tanks</li> <li>- manufacture of armored amphibious military vehicles</li> <li>- manufacture of other military fighting vehicles</li> </ul>	- manufacture of weapons and ammunitions, see 2520	
C			30400	Manufacture of military fighting vehicles		
C	309			<i>Manufacture of transport equipment n.e.c.</i>		
C		3091	<u>Manufacture of motorcycles</u>	<ul style="list-style-type: none"> <li>- manufacture of motorcycles, mopeds and cycles fitted with an auxiliary engine</li> <li>- manufacture of engines for motorcycles</li> <li>- manufacture of sidecars</li> <li>- manufacture of parts and accessories for motorcycles</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of bicycles, see 3092</li> <li>- manufacture of invalid carriages, see 3092</li> </ul>	
C			30910	Manufacture of motorcycles		

C			3092		<u>Manufacture of bicycles and invalid carriages</u>	- manufacture of non-motorized bicycles and other cycles, including (delivery) tricycles, tandems, children's bicycles and tricycles - manufacture of parts and accessories of bicycles - manufacture of invalid carriages with or without motor - manufacture of parts and accessories of invalid carriages - <u>manufacture of baby carriages</u>	- <u>manufacture of bicycles with auxiliary motor, see 3091</u> - <u>manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 3240</u>
C				30921	Manufacture of bicycles		
C				30922	Manufacture of invalid carriages		
C				30929	Manufacture of other bicycles and invalid carriages, n.e.c		
C			3099		<u>Manufacture of other transport equipment n.e.c</u>	- manufacture of hand-propelled vehicles: luggage trucks, handcarts, sledges, shopping carts etc. - manufacture of vehicles drawn by animals: sulkies, donkey-carts, hearses etc.	- <u>works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows), see 2816</u> - <u>decorative restaurant carts, such as a desert cart, food wagons, see 3100</u>
C				30990	Manufacture of other transport equipment n.e.c		
C	<b>31</b>				<b>Manufacture of furniture</b>		
C		310			<i>Manufacture of furniture</i>		

C			3100	<u>Manufacture of furniture</u>	<p>This class includes the manufacture of furniture of any kind, any material (except stone, concrete or ceramic) for any place and various purposes.</p> <ul style="list-style-type: none"> <li>- manufacture of chairs and seats for offices, workrooms, hotels, restaurants, public and domestic premises</li> <li>- manufacture of chairs and seats for theatres, cinemas and the like</li> <li>- manufacture of sofas, sofa beds and sofa sets</li> <li>- manufacture of garden chairs and seats</li> <li>- manufacture of special furniture for shops: counters, display cases, shelves etc.</li> <li>- manufacture of furniture for churches, schools, restaurants</li> <li>- manufacture of office furniture</li> <li>- manufacture of kitchen furniture</li> <li>- manufacture of furniture for bedrooms, living rooms, gardens etc.</li> <li>- manufacture of cabinets for sewing machines, televisions etc.</li> <li>- manufacture of laboratory benches, stools and other laboratory seating, laboratory furniture (e.g. cabinets and tables)</li> <li>- finishing such as upholstery of chairs and seats</li> <li>- finishing of furniture such as spraying, painting, French polishing and upholstering</li> <li>- manufacture of mattress supports</li> <li>- manufacture of mattresses: <ul style="list-style-type: none"> <li>• mattresses fitted with springs or stuffed or internally fitted with a supporting material</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 1392</li> <li>- manufacture of inflatable rubber mattresses, see 2219</li> <li>- manufacture of furniture of ceramics, concrete and stone, see 2393, 2395, 2396</li> <li>- manufacture of lighting fittings or lamps, see 2740</li> <li>- blackboards, see 2817</li> <li>- manufacture of car seats, railway seats, aircraft seats, see 2930, 3020, 3030</li> <li>- modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330</li> </ul>	
C				31001	Manufacture of wood furniture		
C				31002	Manufacture of metal furniture		
C				31003	Manufacture of rattan furniture		
C				31004	Manufacture of sofa		
C				31009	Manufacture of other furniture, n.e.c		
C	32				<b>Other manufacturing</b>		
C		321			<i>Manufacture of jewellery, bijouterie and related articles</i>		

C		3211	<u>Manufacture of jewellery and related articles made of precious and semi-precious materials</u>	<ul style="list-style-type: none"> <li>- production of worked pearls</li> <li>- production of precious and semi-precious stones in the worked state, including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones</li> <li>- working of diamonds</li> <li>- manufacture of jewellery of precious metal or of base metals clad with precious metals, or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones or of other materials</li> <li>- manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals: <ul style="list-style-type: none"> <li>• dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use etc.</li> </ul> </li> <li>- manufacture of technical or laboratory articles of precious metal (except instruments and parts thereof): crucibles, spatulas, electroplating anodes etc.</li> <li>- manufacture of precious metal watch bands, wristbands, watch straps and cigarette cases</li> <li>- manufacture of coins, including coins for use as legal tender, whether or not of precious metal</li> <li>- engraving of personal precious and non-precious</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of non-metal watch bands (fabric, leather, plastic etc.), see 1512</li> <li>- manufacture of articles of base metal plated with precious metal (except imitation jewellery), see division 25</li> <li>- manufacture of watchcases, see 2652</li> <li>- manufacture of (non-precious) metal watch bands, see 3212</li> <li>- manufacture of imitation jewellery, see 3212</li> </ul>
C			32111 Manufacture of jewellery and related articles made of gold		
C			32112 Manufacture of jewellery and related articles made of silver		
C			32113 Manufacture of jewellery and related articles made of precious stone		
C			32119 Manufacture of other jewellery and related articles made of precious and semi-precious materials, n.e.c		
C		3212	<u>Manufacture of costume jewellery and related articles</u>	<ul style="list-style-type: none"> <li>- manufacture of costume or imitation jewellery: <ul style="list-style-type: none"> <li>• rings, bracelets, necklaces, and similar articles of jewellery made from base metals plated with precious metals</li> <li>• jewellery containing imitation stones such as imitation gems stones, imitation diamonds, and similar</li> </ul> </li> <li>- manufacture of metal watch bands (except precious metal)</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of jewellery made from precious metals or clad with precious metals, see 3211</li> <li>- manufacture of jewellery containing genuine gem stones, see 3211</li> <li>- manufacture of precious metal watch bands, see 3211</li> </ul>
C			32120 Manufacture of costume jewellery and related articles		
C	322		<i>Manufacture of musical instruments</i>		

C		3220	<u>Manufacture of musical instruments</u>	<ul style="list-style-type: none"> <li>- manufacture of stringed instruments</li> <li>- manufacture of keyboard stringed instruments, including automatic pianos</li> <li>- manufacture of keyboard pipe organs, including harmoniums and similar keyboard instruments with free metal reeds</li> <li>- manufacture of accordions and similar instruments, including mouth organs</li> <li>- manufacture of wind instruments</li> <li>- manufacture of percussion musical instruments</li> <li>- manufacture of musical instruments, the sound of which is produced electronically</li> <li>- manufacture of musical boxes, fairground organs, calliopes etc.</li> <li>- manufacture of instrument parts and accessories: <ul style="list-style-type: none"> <li>• metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments etc.</li> </ul> </li> <li>- manufacture of whistles, call horns and other mouth-blown sound signalling instruments</li> </ul>	<ul style="list-style-type: none"> <li>- reproduction of pre-recorded sound and video tapes and discs, see 1820</li> <li>- manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 2649</li> <li>- manufacture of record players, tape recorders and the like, see 2642</li> <li>- manufacture of toy musical instruments, see 3240</li> <li>- restoring of organs and other historic musical instruments, see 3319</li> <li>- publishing of pre-recorded sound and video tapes and discs, see 5920</li> <li>- piano tuning, see 9529</li> </ul>
C			32201	Manufacture of traditional musical instruments	
C			32209	Manufacture of other musical instruments n.e.c	
C	323			<i>Manufacture of sports goods</i>	
C		3230	<u>Manufacture of sports goods</u>	<p>This class includes the manufacture of sporting and athletic goods (except apparel and footwear).</p> <ul style="list-style-type: none"> <li>- manufacture of articles and equipment for sports, outdoor and indoor games, of any material: <ul style="list-style-type: none"> <li>• hard, soft and inflatable balls</li> <li>• rackets, bats and clubs</li> <li>• skis, bindings and poles</li> <li>• ski-boots</li> <li>• sailboards and surfboards</li> </ul> </li> <li>• requisites for sport fishing, including landing nets</li> <li>• requisites for hunting, mountain climbing etc.</li> <li>• leather sports gloves and sports headgear</li> <li>• ice skates, roller skates etc.</li> <li>• bows and crossbows</li> <li>• gymnasium, fitness centre or athletic equipment</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of boat sails, see 1392</li> <li>- manufacture of sports apparel, see 1411</li> <li>- manufacture of saddlery and harness, see 1512</li> <li>- manufacture of whips and riding crops, see 1512</li> <li>- manufacture of sports footwear, see 1520</li> <li>- manufacture of sporting weapons and ammunition, see 2520</li> <li>- manufacture of metal weights as used for weightlifting, see 2599</li> <li>- manufacture of automatic bowling alley equipment (e.g. pin-setters), see 2829</li> <li>- manufacture of sports vehicles other than toboggans and the like, see divisions 29 and 30</li> <li>- manufacture of boats, see 3012</li> <li>- manufacture of billiard tables, see 3240</li> <li>- manufacture of ear and noise plugs (e.g. for swimming and noise protection), see 3290</li> </ul>
C			32300	Manufacture of sports goods	
C	324			<i>Manufacture of games and toys</i>	

C		3240		<u>Manufacture of games and toys</u>	<p>This class includes the manufacture of dolls, toys and games (including electronic games), scale models and children's vehicles (except metal bicycles and tricycles).</p> <ul style="list-style-type: none"> <li>- manufacture of dolls and doll garments, parts and accessories</li> <li>- manufacture of action figures</li> <li>- manufacture of toy animals</li> <li>- manufacture of toy musical instruments</li> <li>- manufacture of playing cards</li> <li>- manufacture of board games and similar games</li> <li>- manufacture of electronic games: chess etc.</li> <li>- manufacture of reduced-size ("scale") models and similar recreational models, electrical trains, construction sets etc.</li> <li>- manufacture of coin-operated games, billiards, special tables for casino games, etc.</li> <li>- manufacture of articles for funfair, table or parlour games</li> <li>- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of video game consoles, see 2649</li> <li>- manufacture of bicycles, see 3092</li> <li>- writing and publishing of software for video game consoles, see 5820, 6201</li> </ul>
C			32400	Manufacture of games and toys		
C		325		<i>Manufacture of medical and dental instruments and supplies</i>		

C			3250	<u>Manufacture of medical and dental instruments and supplies</u>	<p>This class includes the manufacture of laboratory apparatus, surgical and medical instruments, surgical appliances and supplies, dental equipment and supplies, orthodontic goods, dentures and orthodontic appliances. Included is the manufacture of medical, dental and similar furniture, where the additional specific functions determine the purpose of the product, such as dentist's chairs with built-in hydraulic functions.</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- manufacture of surgical drapes and sterile string and tissue</li> <li>- manufacture of dental fillings and cements (except denture adhesives), dental wax and other dental plaster preparations</li> <li>- manufacture of bone reconstruction cements</li> <li>- manufacture of dental laboratory furnaces</li> <li>- manufacture of laboratory ultrasonic cleaning machinery</li> <li>- manufacture of laboratory sterilizers</li> <li>- manufacture of laboratory type distilling apparatus, laboratory centrifuges</li> <li>- manufacture of medical, surgical, dental or veterinary furniture, such as: <ul style="list-style-type: none"> <li>• operating tables</li> <li>• examination tables</li> <li>• hospital beds with mechanical fittings</li> <li>• dentists' chairs</li> </ul> </li> <li>- manufacture of bone plates and screws, syringes, needles, catheters, cannulae, etc.</li> <li>- manufacture of dental instruments (including dentists' chairs incorporating dental equipment)</li> <li>- manufacture of artificial teeth, bridges, etc., made in dental labs</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of denture adhesives, see 2023</li> <li>- manufacture of medical impregnated wadding, dressings etc., see 2101</li> <li>- manufacture of electromedical and electrotherapeutic equipment, see 2660</li> <li>- manufacture of wheelchairs, see 3092</li> </ul>
C			32500	Manufacture of medical and dental instruments and supplies		
C		329		<i>Other manufacturing n.e.c.</i>		

C			3290	<u>Other manufacturing n.e.c.</u>	<ul style="list-style-type: none"> <li>- manufacture of protective safety equipment</li> <li>• manufacture of fire-resistant and protective safety clothing</li> <li>• manufacture of linemen's safety belts and other belts for occupational use</li> <li>• manufacture of cork life preservers</li> <li>- manufacture of plastics hard hats and other personal safety equipment of plastics (e.g. athletic helmets)</li> <li>• manufacture of fire-fighting protection suits</li> <li>• manufacture of metal safety headgear and other metal personal safety devices</li> <li>• manufacture of ear and noise plugs (e.g. for swimming and noise protection)</li> <li>• manufacture of gas masks</li> <li>- manufacture of brooms and brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and feather dusters, paint brushes, paint pads and rollers, squeegees and other brushes, brooms, mops etc.</li> <li>- manufacture of shoe and clothes brushes</li> <li>- manufacture of pens and pencils of all kinds whether or not mechanical</li> <li>- manufacture of pencil leads</li> <li>- manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads</li> <li>- manufacture of globes</li> <li>- manufacture of umbrellas, sun-umbrellas, walking sticks, seat-sticks</li> <li>- manufacture of buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners</li> <li>- manufacture of cigarette lighters</li> </ul>	<ul style="list-style-type: none"> <li>- manufacture of lighter wicks, see 1399</li> <li>- manufacture of workwear and service apparel (e.g. laboratory coats, work overalls, uniforms), see 1411</li> <li>- manufacture of paper novelties, see 1709</li> <li>- manufacture of plastic novelties, see 2229</li> </ul>
C			32900	Other manufacturing n.e.c.		
C	33			<b>Repair and installation of machinery and equipment</b>		
C		331		<i>Repair of fabricated metal products, machinery and equipment</i>		

C			3311		<u>Repair of fabricated metal products</u>	<p>This class includes the repair and maintenance of fabricated metal products of division 25.</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- repair of metal tanks, reservoirs and containers</li> <li>- repair and maintenance for pipes and pipelines</li> <li>- mobile welding repair</li> <li>- repair of steel shipping drums</li> <li>- repair and maintenance of steam or other vapour generators</li> <li>- repair and maintenance of auxiliary plant for use with steam generators: <ul style="list-style-type: none"> <li>• condensers, economizers, superheaters, steam collectors and accumulators</li> </ul> </li> <li>- repair and maintenance of nuclear reactors, except isotope separators</li> <li>- repair and maintenance of parts for marine or power boilers</li> <li>- platework repair of central heating boilers and radiators</li> <li>- repair and maintenance of fire arms and ordnance (including repair of sporting and recreational guns)</li> </ul>	<ul style="list-style-type: none"> <li>- repair of central heating systems etc., see 4322</li> <li>- repair of mechanical locking devices, safes etc., see 8020</li> </ul>
C			33110		Repair of fabricated metal products		

C			3312		<u>Repair of machinery</u>	<p>This class includes the repair and maintenance of industrial machinery and equipment like sharpening or installing commercial and industrial machinery blades and saws; the provision of welding (e.g. automotive, general) repair services; the repair of agricultural and other heavy and industrial machinery and equipment (e.g. forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment and mining machinery), comprising machinery and equipment of division 28.</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- repair and maintenance of non-automotive engines, e.g. ship or rail engines</li> <li>- repair and maintenance of pumps and related equipment</li> <li>- repair and maintenance of fluid power equipment</li> <li>- repair of valves</li> <li>- repair of gearing and driving elements</li> <li>- repair and maintenance of industrial process furnaces</li> <li>- repair and maintenance of materials handling equipment</li> <li>- repair and maintenance of commercial refrigeration equipment and air purifying equipment</li> <li>- repair and maintenance of commercial-type general-purpose machinery</li> <li>- repair of other power-driven hand-tools</li> <li>- repair and maintenance of metal cutting and metal forming machine tools and accessories</li> <li>- repair and maintenance of other machine tools</li> <li>- repair and maintenance of agricultural tractors</li> <li>- repair and maintenance of agricultural machinery and forestry and logging machinery</li> <li>- repair and maintenance of metallurgy machinery</li> </ul>	<ul style="list-style-type: none"> <li>- installation, repair and maintenance of furnaces and other heating equipment, see 4322</li> <li>- installation, repair and maintenance of elevators and escalators, see 4329</li> </ul>
C			33120		<u>Repair of machinery</u>		

C			3313		<u>Repair of electronic and optical equipment</u>	<p>This class includes the repair and maintenance of goods produced in groups 265, 266 and 267, except those that are considered household goods.</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- repair and maintenance of the measuring, testing, navigating and control equipment of group 265, such as: <ul style="list-style-type: none"> <li>• aircraft engine instruments</li> <li>• automotive emissions testing equipment</li> <li>• meteorological instruments</li> <li>• physical, electrical and chemical properties testing and inspection equipment</li> <li>• surveying instruments</li> <li>• radiation detection and monitoring instruments</li> </ul> </li> <li>- repair and maintenance of irradiation, electromedical and electrotherapeutic equipment of class 2660, such as: <ul style="list-style-type: none"> <li>• magnetic resonance imaging equipment</li> <li>• medical ultrasound equipment</li> <li>• pacemakers</li> <li>• hearing aids</li> <li>• electrocardiographs</li> <li>• electromedical endoscopic equipment</li> <li>• irradiation apparatus</li> </ul> </li> <li>- repair and maintenance of optical instruments and equipment of group 267, if the use is mainly commercial, such as: <ul style="list-style-type: none"> <li>• binoculars</li> <li>• microscopes (except electron and proton microscopes)</li> <li>• telescopes</li> <li>• prisms and lenses (except ophthalmic)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- repair and maintenance of photocopy machines, see 3312</li> <li>- repair and maintenance of computers and peripheral equipment, see 9511</li> <li>- repair and maintenance of computer projectors, see 9511</li> <li>- repair and maintenance of communication equipment, see 9512</li> <li>- repair and maintenance of commercial TV and video cameras, see 9512</li> <li>- repair of household-type video cameras, see 9521</li> <li>- repair of watches and clocks, see 9529</li> </ul>
C			33130		Repair of electronic and optical equipment		

C			3314	<u>Repair of electrical equipment</u>	<p>This class includes the repair and maintenance of goods of division 27, except those in group 275 (domestic appliances).</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- repair and maintenance of power, distribution, and specialty transformers</li> <li>- repair and maintenance of electric motors, generators, and motor generator sets</li> <li>- repair and maintenance of switchgear and switchboard apparatus</li> <li>- repair and maintenance of relays and industrial controls</li> <li>- repair and maintenance of primary and storage batteries</li> <li>- repair and maintenance of electric lighting equipment</li> <li>- repair and maintenance of current-carrying wiring devices and non current-carrying wiring devices for wiring electrical circuits</li> </ul>	<ul style="list-style-type: none"> <li>- repair and maintenance of computers and peripheral computer equipment, see 9511</li> <li>- repair and maintenance of telecommunications equipment, see 9512</li> <li>- repair and maintenance of consumer electronics, see 9521</li> <li>- repair of watches and clocks, see 9529</li> </ul>
C			33140	Repair of electrical equipment		
C			3315	<u>Repair of transport equipment, except motor vehicles</u>	<p>This class includes the repair and maintenance of transport equipment of division 30, except motorcycles and bicycles. However, the factory rebuilding or overhaul of ships, locomotives, railroad cars and aircraft is classified in division 30.</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- repair and routine maintenance of ships</li> <li>- repair and maintenance of pleasure boats</li> <li>- repair and maintenance of locomotives and railroad cars (except factory rebuilding or factory conversion)</li> <li>- repair and maintenance of aircraft (except factory conversion, factory overhaul, factory rebuilding)</li> <li>- repair and maintenance of aircraft engines</li> <li>- repair of animal drawn buggies and wagons</li> </ul>	<ul style="list-style-type: none"> <li>- factory rebuilding of ships, see 3010</li> <li>- factory rebuilding of locomotives and railroad cars, see 3020</li> <li>- factory rebuilding of aircraft, see 3030</li> <li>- repair of ship or rail engines, see 3312</li> <li>- ship scaling, dismantling, see 3830</li> <li>- repair and maintenance of motorcycles, see 4540</li> <li>- repair of bicycles and invalid carriages, see 9529</li> </ul>
C			33150	Repair of transport equipment, except motor vehicles		

C			3319		<u>Repair of other equipment</u>	<p>This class includes the repair and maintenance of equipment not covered in other groups of this division.</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- repair of fishing nets, including mending</li> <li>- repair of ropes, riggings, canvas and tarps</li> <li>- repair of fertilizer and chemical storage bags</li> <li>- repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items</li> <li>- repair of pinball machines and other coin-operated games</li> <li>- restoring of organs and other historical musical instruments</li> </ul>	<ul style="list-style-type: none"> <li>- repair of household and office type furniture, furniture restoration, see 9524</li> <li>- repair of bicycles and invalid carriages, see 9529</li> <li>- repair and alteration of clothing, see 9529</li> </ul>
C				33190	Repair of other equipment		
C		332			<i>Installation of industrial machinery and equipment</i>		
C			3320		<u>Installation of industrial machinery and equipment</u>	<p>This class includes the specialized installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of escalators, electrical wiring, burglar alarm systems or air-conditioning systems, is classified as construction.</p> <p>This class includes:</p> <ul style="list-style-type: none"> <li>- installation of industrial machinery in industrial plant</li> <li>- installation of industrial process control equipment</li> <li>- installation of other industrial equipment, e.g.: <ul style="list-style-type: none"> <li>• communications equipment</li> <li>• mainframe and similar computers</li> <li>• irradiation and electromedical equipment etc.</li> </ul> </li> <li>- dismantling large-scale machinery and equipment</li> <li>- activities of millwrights</li> <li>- machine rigging</li> <li>- installation of bowling alley equipment</li> </ul>	<ul style="list-style-type: none"> <li>- installation of electrical wiring, burglar alarm systems, see 4321</li> <li>- installation of air-conditioning systems, see 4322</li> <li>- installation of elevators, escalators, automated doors, vacuum cleaning systems etc., see 4329</li> <li>- installation of doors, staircases, shop fittings, furniture etc., see 4330</li> <li>- installation (setting-up) of personal computers, see 6209</li> </ul>
C				33200	Installation of industrial machinery and equipment		

<b>D</b>				<b><i>ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</i></b>	This section includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes. The dimension of the network is not decisive; also included are the distribution of electricity, gas, steam, hot water and the like in industrial parks or residential buildings. This section therefore includes the operation of electric and gas utilities, which generate, control and distribute electric power or gas. Also included is the provision of steam and air-conditioning supply. This section includes the activity of providing electric power, natural gas, steam, hot water.	Excluded are the operation of water and sewerage utilities, see 36, 37; also, the (typically long-distance) transport of gas through pipelines.
<b>D</b>	35			<b>Electricity, gas, steam and air conditioning supply</b>	This division includes the electric power generation, transmission and distribution; manufacture of gas and the distribution of gaseous fuels through mains; steam and air conditioning supply.	
<b>D</b>		351		<i>Electric power generation, transmission and distribution</i>	This group comprises the generation of bulk electric power, transmission from generating facilities to distribution centers, and distribution to end users.	
<b>D</b>			3510	<u>Electric power generation, transmission and distribution</u>		production of electricity through incineration of waste, see 38210
<b>D</b>			35101	Operation of generation facilities that produce electric energy	(a) thermal (b) nuclear (c) hydroelectric (d) gas turbine (e) diesel and renewable	
<b>D</b>			35102	Operation of transmission of electricity		
<b>D</b>			35103	Operation of distribution and sales of electricity		
<b>D</b>		352		<i>Manufacture of gas; distribution of gaseous fuels through mains</i>	This group includes the manufacture of gas and the distribution of natural or synthetic gas to the consumer through a system of mains. Gas marketers or brokers, which arrange the sale of natural gas over distribution systems operated by others, are included.	The separate operation of gas pipelines, typically done over long distances, connecting producers with distributors of gas, or between urban centers, is excluded from this class and classified with other pipeline transport activities.
<b>D</b>			3520	<u>Manufacture of gas; distribution of gaseous fuels through mains</u>		(a) operation of coke ovens, see 19100 (b) manufacture of refined petroleum products, see 19210 (c) manufacture of industrial gases, see 20111 (d) sale of bottled gas, see 47735 (e) direct selling of fuel, see 47999 (f) (long-distance) transportation of gases by pipelines, see 49300
<b>D</b>			35200	Manufacture of gas, distribution of gaseous fuels through mains		

<b>D</b>		353			<i>Steam and air conditioning supply</i>	This group includes production, collection and distribution of steam and hot water for heating, power and other purposes; production and distribution of cooled air; production and distribution of chilled water for cooling purposes; production of ice, including ice for food and non-food (e.g. cooling) purposes.	
<b>D</b>			3530		<u>Steam and air conditioning supply</u>		
<b>D</b>				35300	Steam and air conditioning supply		
<b>E</b>					<b><i>WATER SUPPLY; SEWERAGE; WASTE MANAGEMENT AND REMEDIATION ACTIVITIES</i></b>	This section includes activities related to the management (including collection, treatment and disposal) of various forms of waste, such as solid or non-solid industrial or household waste, as well as contaminated sites. The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Activities of water supply are also grouped in this section, since they are often carried out in connection with, or by units also engaged in, the <u>treatment of sewage</u> .	
<b>E</b>	<b>36</b>				<b>Water collection, treatment and supply</b>	This division includes the collection, treatment and distribution of water for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included.	
<b>E</b>		360			<i>Water collection, treatment and supply</i>	This group includes water collection, treatment and distribution activities for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included. The operation of irrigation canals is also included; however the provision of irrigation services through sprinklers, and similar agricultural support services, is <u>not included</u> .	
<b>E</b>			3600		<u>Water collection, treatment and distribution activities for domestic and industrial needs</u>	distribution of water by trucks	(a) operation of irrigation equipment for agricultural purposes, see 01610 (b) treatment of waste water in order to prevent pollution, see 37000 (c) (long-distance) transport of water via pipelines, see 49300
<b>E</b>				36000	Purification and distribution of water for water supply purposes	operation of irrigation canals, and potable water production by evaporation of saline water	
<b>E</b>	<b>37</b>				<b>Sewerage</b>	This division includes the operation of sewer systems or sewage treatment facilities that collect, treat, and dispose of sewage.	

<b>E</b>		370			<i>Sewerage</i>	This group includes operation of sewer systems or sewer treatment facilities; collecting and transporting of human or industrial wastewater from one or several users, as well as rain water by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles etc.); emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage; servicing of chemical toilets; treatment of wastewater (including human and industrial wastewater, water from swimming pools etc.) by means of physical, chemical and biological processes like dilution, screening, filtering, sedimentation etc. and maintenance and cleaning of sewers and drains, including sewer rodding.	
<b>E</b>			3700		<u>Sewerage</u>		
<b>E</b>				37000	Sewerage and similar activities	(a) operation of sewer systems or sewer treatment facilities, maintenance of sewers (b) collecting and transporting of human or industrial wastewater from one or several users, as well as rain water by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles etc.) (c) emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage; servicing of chemical toilets (d) treatment of wastewater (including human and industrial wastewater, water from swimming pools etc.) by means of physical, chemical and biological processes like dilution, screening, filtering, sedimentation etc. (e) maintenance and cleaning of sewers and drains, including sewer rodding	
<b>E</b>	<b>38</b>				<b>Waste collection, treatment and disposal activities; materials recovery</b>	This division includes the collection, treatment, and disposal of waste materials. This also includes local hauling of waste materials and the operation of materials recovery facilities (i.e. those that sort recoverable materials from a waste stream).	
<b>E</b>		381			<i>Waste collection</i>	This group includes the collection of waste from households and businesses by means of refuse bins, wheeled bins, containers, etc. It includes collection of non-hazardous and hazardous waste e.g. waste from households, used batteries, used cooking oils and fats, waste oil from ships and used oil from garages, as well as construction and demolition waste.	

<b>E</b>			3811		<u>Collection of non-hazardous waste</u>	households and business by means of refuse bins, wheeled bins, containers, etc.	(a) collection of hazardous waste, see 38120 (b) operation of landfills for the disposal of non-hazardous waste, see 3821 (c) operation of facilities where commingled recoverable materials (e.g.: paper, plastics, etc.) are sorted into distinct categories, see 3830
<b>E</b>				38110	Collection of non-hazardous solid waste (i.e. garbage)		
<b>E</b>			3812		<u>Collection of hazardous waste</u>		remediation and cleanup of contaminated buildings, mine sites, soil, ground water, e.g. asbestos removal, see 3900
<b>E</b>				38120	Collection of hazardous waste	(a) used oil from shipment or garages, bio-hazardous waste, used batteries, etc. (b) collection and treatment of radioactive nuclear waste	
<b>E</b>		382			<i>Waste treatment and disposal</i>	This group includes the disposal and treatment prior to disposal of various forms of waste by different means, such as waste treatment of organic waste with the aim of disposal; treatment and disposal of toxic live or dead animals and other contaminated waste; treatment and disposal of transition radioactive waste from hospitals, etc.; dumping of refuse on land or in water; burial or ploughing-under of refuse; disposal of used goods such as refrigerators to eliminate harmful waste; disposal of waste by incineration or combustion. Included is also the generation of electricity resulting from waste incineration processes.	treatment and disposal of wastewater, see 3700
<b>E</b>			3821		<u>Treatment and disposal of non-hazardous waste</u>		(a) incineration and combustion of hazardous waste, see 3822 (b) operation of facilities where commingled recoverable materials (e.g.: paper, plastics, used beverage cans, and metals, are sorted into distinct categories, see 3830) (c) decontamination, clean up of land, water; toxic material abatement, see 39000
<b>E</b>				38210	Treatment and disposal of non-hazardous waste	(a) production of electricity through incineration of waste (b) treatment of organic waste for disposal (c) energy recovery from non-hazardous waste incineration processes (d) operation of compost dumps (e) production of compost from organic waste	
<b>E</b>			3822		<u>Treatment and disposal of hazardous</u>		(a) incineration of non-hazardous waste, see 3821 (b) decontamination, clean up of land, water; toxic material abatement, see 39000

<b>E</b>			38220	Treatment and disposal of hazardous	(a) disposal of used goods such as refrigerators to eliminate harmful waste (b) treatment and disposal of transition radioactive waste from hospitals (c) treatment and disposal of toxic, contaminated waste	
<b>E</b>		383		<i>Materials recovery</i>	This group includes processing of metal and non-metal waste and scrap and other articles into secondary raw materials, usually involving a mechanical or chemical transformation process. This group also includes recovery of materials from waste streams in the form of separating and sorting recoverable materials from non-hazardous waste streams (i.e. garbage); separating and sorting of commingled recoverable materials, such as paper, plastics, used beverage cans and metals, into distinct categories.	
<b>E</b>			3830	Materials recovery	the recovery of materials from waste streams in the form of separating and sorting recoverable materials from non-hazardous waste streams (i.e. garbage) or the sorting of commingled recoverable materials, such as paper, plastic, etc.	(a) manufacture of new final products from (whether or not self-produced) secondary metal raw materials, such as spinning yarn from garneted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in Section C (Manufacturing) (b) remelting ferrous waste and scrap, see 24109 (c) treatment and disposal of non-hazardous waste, see 38210 (d) treatment of organic waste for disposal, see 38210 (e) energy recovery from non-hazardous waste incineration processes, see 38210 (f) disposal of used goods such as refrigerators to eliminate harmful waste, see 38220 (g) treatment and disposal of toxic, contaminated waste, see 38220 (h) dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts, see Section G (i) wholesale of recoverable materials, see 4669
<b>E</b>			38300	Materials recovery.	(a) mechanical crushing of metal waste such as used cars, washing machines, bikes, ship, etc. with subsequent sorting and separation (b) shredding of cars by means of a mechanical process (c) recycling of tin (d) ship scaling, dismantling, recycling of textile fibres, etc	dismantling of automobiles, computer, televisions and other equipment to obtain and re-sell usable parts, see 46652
<b>E</b>	<b>39</b>			<b>Remediation activities and other waste management services</b>	This division includes the provision of remediation services, i.e. the cleanup of contaminated buildings and sites, soil, surface or ground water.	

<b>E</b>		390		<i>Remediation activities and other waste management services</i>	This group includes decontamination of soils and groundwater at the place of pollution, either in situ or ex situ using e.g. mechanical, chemical or biological methods; decontamination of industrial plants or sites, including nuclear plants and sites; decontamination and cleaning up of surface water following accidental pollution, e.g. through collection of pollutants or through application of chemicals; cleaning up of oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas; asbestos, lead paint, and other toxic material abatement; clearing of landmines and the like (including detonation) and other specialized pollution-control activities	
<b>E</b>			3900	<u>Remediation activities and other waste management services</u>	(a) decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using e.g. mechanical, chemical or biological methods (b) decontamination of industrial plants or sites, including nuclear plants and sites (c) decontamination and cleaning up of surface water following accidental pollution, e.g. through collection of pollutants or through application of chemicals (d) cleaning up of oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas (e) asbestos, lead paint, and other toxic material abatement (f) clearing of landmines and the like (including detonation) (g) other specialized pollution-control activities	(a) treatment and disposal of non-hazardous waste, see 38210 (b) treatment and disposal of hazardous waste, see 38220 (c) outdoor sweeping and watering of streets, etc., see 81299
<b>E</b>			39000	Remediation activities and other waste management services	the cleanup of contaminated buildings and sites, soil, surface or ground water	
<b>F</b>				<b>CONSTRUCTION</b>	This section includes general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature. General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings etc., or the construction of civil engineering works such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities etc.	

<b>F</b>	<b>41</b>				<b>Construction of buildings</b>	This division includes general construction of buildings of all kinds. It includes new work, repair, additions and alterations, the erection of pre-fabricated buildings or structures on the site and also construction of temporary nature. Included is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings, etc.	
<b>F</b>		410			<i>Construction of buildings</i>	This group includes the construction of complete residential or non-residential buildings, on a fee or contract basis. Outsourcing parts or even the whole construction process is possible. If only specialized parts of the construction process are carried out, the activity is classified in division 43.	
<b>F</b>			4100		<u>Construction companies</u>	<ul style="list-style-type: none"> <li>- remodeling or renovating existing residential structures</li> <li>- construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis</li> <li>- construction of all types of residential buildings: single-family houses; multi-family buildings, including high-rise buildings</li> <li>- construction of all types of non-residential buildings (e.g. buildings for industrial production; hospitals, schools, office buildings; hotels, stores, shopping malls, restaurants; airport buildings; indoor sports facilities; parking garages; warehouses; religious buildings, etc.)</li> <li>- restoring of historical sites and buildings</li> </ul>	(a) erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25 (b) construction of industrial facilities, except buildings, see 4290 (c) architectural and engineering activities, see 7110 (d) project management activities related to construction, see 71102
<b>F</b>				41000	Construction companies		
<b>F</b>	<b>42</b>				<b>Civil engineering</b>	This division includes general construction for civil engineering objects. It includes new work, repair, additions and alterations, the erection of pre-fabricated structures on the site and also construction of temporary nature. Included is the construction of heavy constructions such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, outdoor sports facilities, etc. This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out.	

<b>F</b>		421		<i>Construction of roads and railways</i>	This group includes construction of motorways, streets, roads, other vehicular and pedestrian ways; surface work on streets, roads, highways, bridges or tunnels; construction of bridges, including those for elevated highways; construction of tunnels; construction of railways and subways and construction of airfield runways.	
<b>F</b>			4210	<u>Construction of roads and railways</u>		(a) installation of street lighting and electrical signals, see 43210 (b) architectural, see 71101 and engineering activities, see 71102 (c) project management activities related to civil engineering works, see 71102
<b>F</b>				42101 Construction of streets, roads, bridges and tunnels	construction of airfield runways	
<b>F</b>				42102 Construction of railways		
<b>F</b>		422		<i>Construction of utility projects</i>	This group includes the construction of distribution lines and related buildings and structures that are integral part of these systems.	
<b>F</b>			4220	<u>Construction of utility projects</u>	construction of power plants, water well drilling and pumping stations	project management activities related to civil engineering works, see 71102
<b>F</b>				42201 Construction of utility projects for water, sewage, oil and gas		
<b>F</b>				42202 Construction of utility projects for electricity and telecommunications		
<b>F</b>		429		<i>Construction of other civil engineering projects</i>	This group includes the construction of industrial facilities, except buildings; construction of waterways, harbour and river works, pleasure ports (marinas), locks, dams and dykes; dredging of waterways; construction work, other than buildings; land subdivision with land improvement.	
<b>F</b>			4290	<u>Construction of other civil engineering projects, except buildings</u>	(a) adding of roads, utility infrastructure, etc. (b) land subdivision with improvement (c) land reclamation works (d) dam and drainage construction (e) marine and freshwater construction (harbors, piers, docks, wharves) (f) construction of other civil engineering projects (e.g., sports facilities, playground systems) (g) dredging of rivers and other waterways to keep them open.	project management activities related to civil engineering works, see 71102
<b>F</b>				42900 Construction of waterways, harbours, dams and other civil engineering projects, except buildings		

<b>F</b>	<b>43</b>			<b>Specialized construction activities</b>	This division includes specialized construction activities (special trades), i.e. the construction of parts of buildings and civil engineering works without responsibility for the entire project. It is usually specialized in one aspect common to different structures, requiring specialized skills or equipment, such as pile-driving, foundation work, carcass work, concrete work, brick laying, stone setting, scaffolding, roof covering, etc., are covered. The erection of steel structures is included provided that the parts are not produced by the same unit. Specialized construction activities are mostly carried out under subcontract, but especially in repair construction it is done directly for the owner of the property. Also included are building finishing and building completion activities. The renting of construction equipment with operator is classified with the associated construction activity. Included is the installation of all kind of utilities that make the construction function as such. These activities are usually performed at the site of the construction, although parts of the job may be carried out in a special shop. Included are activities	
<b>F</b>		431		<i>Demolition and site preparation</i>	This group includes activities of preparing a site for subsequent construction activities, including the removal of previously existing structures.	
<b>F</b>			4311	<u>Demolition</u>		
<b>F</b>			43110	Demolition or wrecking of buildings and other		
<b>F</b>			4312	<u>Sites preparation</u>		(a) drilling of production oil or gas wells, see 0610, 0620 (b) test drilling and test hole boring for mining operations (other than oil and gas extraction), see 09900 (c) decontamination of soil, see 39000 (d) water well drilling, see 42201 (e) shaft sinking, see 4390 (f) geophysical, geological and seismic surveying, see 71102
<b>F</b>			43121	Clearing of sites for building or mining	(a) excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting, etc. (b) land reclamation work (c) renting of bulldozers for earth moving (d) overburden removal and other development and preparation of mineral properties and sites (except oil and gas sites) (e) work performed to develop or prepare properties for coal mining	
<b>F</b>			43122	Mine removal		

<b>F</b>		432		<i>Electrical, plumbing and other construction installation activities</i>	This group includes installation activities that support the functioning of a building as such, including installation of electrical systems, plumbing (water, gas and sewage systems), heat and air-conditioning systems, elevators etc.		
<b>F</b>			4321	<u>Electrical installation</u>	lighting systems, computer network and cable television wiring, telecommunications wiring, satellite dishes, connecting of electric appliances and household equipment, security and fire alarms	(a) construction of communications and power transmission lines, see 42202 (b) monitoring or remote monitoring of electronic security alarm system, such as burglar and fire alarms including their maintenance, see 80200	
<b>F</b>				43210	Electrical installation		
<b>F</b>				4322	<u>Plumbing, air-conditioning and heating installation</u>		
<b>F</b>				43220	Plumbing, heat and air-conditioning installation		
<b>F</b>				4329	<u>Other construction installation</u>	installation repair and maintenance of elevators and escalators, installation of equipment other than electrical, plumbing, heating and air-conditioning systems or industrial machinery in buildings and civil engineering structures, including maintenance and repair	installation of industrial machinery, see 33200
<b>F</b>				43290	Other construction installation		
<b>F</b>		433			<i>Building completion and finishing</i>	This group includes application in buildings or other construction projects of interior and exterior plaster or stucco, including related lathing materials; installation of doors (except automated and revolving), windows, door and window frames, of wood or other materials; installation of fitted kitchens, staircases, shop fittings and the like; installation of furniture; interior completion such as ceilings, wooden wall coverings, movable partitions, etc; laying, tiling, hanging or fitting in buildings or other construction projects; interior and exterior painting of buildings; painting of civil engineering structures; installation of glass, mirrors, etc; cleaning of new buildings after construction; other building completion work n.e.c. and also interior installation of shops, mobile homes, boats etc.	

<b>F</b>			4330	<u>Building completion and finishing</u>	(a) application in buildings or other construction projects of interior and exterior plaster or stucco, including related lathing materials (b) installation of doors, windows, frames, fitted kitchens, staircases (c) interior and exterior painting (d) installation of glass, mirrors, etc (e) cleaning of new buildings after construction (f) floor tiles and ceramic, concrete or cut stone walls (g) parquet and other wooden floor coverings (h) terrazzo, marble, granite or slate floor or wall coverings (i) wallpaper	(a) installation of automated and revolving doors, see 43290 (b) general interior cleaning of buildings and other structures, see 8121 (c) specialized interior and exterior cleaning of buildings, see 81299 (d) activities of interior decoration designers, see 74100 (e) installation or repair of self-standing furniture, see 95240
<b>F</b>			43301	Painting and related work		
<b>F</b>			43302	Floor and wall tiling or covering with other material		
<b>F</b>			43303	Carpentry		
<b>F</b>		439		<i>Other specialized construction activities</i>	This group includes construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment; subsurface work; construction of outdoor swimming pools; steam cleaning, sand blasting and similar activities for building exteriors and renting of cranes with operator.	
<b>F</b>			4390	<u>Other specialized construction activities</u>	(a) construction of foundations and subsurface work (b) renting of cranes with operator (c) bricklaying and stone setting (d) construction of outdoor swimming pools (e) construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment (f) damp proofing and water proofing works (g) de-humidification of buildings (h) shaft sinking (i) steel bending (j) roof covering for residential building (k) erection of chimneys and industrial ovens (l) work with specialist access requirements necessitating climbing skills and the use of related equipment, e.g. working at height on tall structures (m) Scaffolding (n) Steam cleaning, sand blasting, etc.	renting of construction machinery and equipment without operator, see 77305
<b>F</b>			43900	Other specialized construction activities		
<b>G</b>				<b>DOMESTIC AND INTERNATIONAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>	This section includes domestic and international wholesale and retail sale (i.e. sale without transformation) of any type of goods, and rendering services incidental to the sale of merchandise. Wholesaling and retailing are the final steps in the distribution of merchandise. Also included in this section are the repair of motor vehicles and motorcycles.	

<b>G</b>	<b>45</b>			<b>Domestic wholesale and retail trade and repair of motor vehicles and motorcycles</b>	This division includes all activities (except manufacture and renting) related to motor vehicles and motorcycles, including lorries and trucks, such as the wholesale and retail sale of new and second-hand vehicles, the repair and maintenance of vehicles and domestic wholesale and retail sale of parts and accessories for motor vehicles and motorcycles. Also included are activities of commission agents involved in wholesale or retail sale of vehicles. This division also includes activities such as washing, polishing of vehicles etc.	This division does not include the sale of automotive fuel and lubricating or cooling products or the renting of motor vehicles or motorcycles.
<b>G</b>		451		<i>Sale of motor vehicles</i>	This group includes wholesale and retail sale of new and used vehicles, wholesale and retail sale of off-road motor vehicles (jeeps, etc.), wholesale and retail sale by commission agents and car auctions.	
<b>G</b>			4510	<u>Wholesale and retail sale of new and used vehicles</u>		(a) wholesale and retail sale of parts and accessories for motor vehicles, see 45300 (b) renting of motor vehicles with driver, see 49223 (c) renting of trucks with driver, see 49230 (d) renting of motor vehicles and trucks without driver, see 7710
<b>G</b>				45101 Wholesale and retail of new motor vehicles		
<b>G</b>				45102 Wholesale and retail of used motor vehicles		
<b>G</b>				45103 Sale of industrial, commercial and agriculture vehicles – new	sales of lorries, trailers, semi-trailers, tractors, etc	
<b>G</b>				45104 Sale of industrial, commercial and agriculture vehicles – used		
<b>G</b>		452		<i>Maintenance and repair of motor vehicles</i>	This group includes maintenance and repair of motor vehicles; tyre and tube repair, fitting or replacement; anti-rust treatment and installation of parts and accessories not as part of the manufacturing process.	
<b>G</b>			4520	<u>Maintenance and repair of motor vehicles</u>		rethreading and rebuilding of tyres, see 22110
<b>G</b>				45201 Maintenance and repair of motor vehicles including towing		
<b>G</b>				45202 Spraying and painting, etc.		
<b>G</b>				45203 Washing and polishing (car wash)		
<b>G</b>				45204 Repair of motor vehicle seats		
<b>G</b>				45205 Tyres and tube repair, fitting or replacement		
<b>G</b>				45206 Installation of parts and accessories not as part of the manufacturing process		

<b>G</b>		453			<i>Sale of motor vehicle parts and accessories</i>	This group includes wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles.	
<b>G</b>			4530		<u>Sale of motor vehicle parts and accessories</u>		sale of automotive fuel, see 4730
<b>G</b>				45300	Wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles	wholesale and retail sale of rubber tyres and inner tubes for tyres, spark plugs, batteries, lighting equipment and electrical parts	
<b>G</b>		454			<i>Sale, maintenance and repair of motorcycles and related parts and accessories</i>	This group includes wholesale and retail sale of motorcycles, including mopeds; wholesale and retail sale of parts and accessories for motorcycles (including by commission agents and mail order houses) and maintenance and repair of motorcycles.	
<b>G</b>			4540		<u>Sale, maintenance and repair of motorcycles and related parts and accessories</u>		sale of bicycles and related parts and accessories, see 47634 (b) renting of motorcycles, see 77301 (c) repair and maintenance of bicycles, see 95291
<b>G</b>				45401	Wholesale and retail sale of motorcycles, including mopeds		
<b>G</b>				45402	Wholesale and retail sale, including mail order, of parts and accessories for motorcycles		
<b>G</b>				45403	Repair and maintenance of motorcycles		
<b>G</b>	<b>46</b>				<b>IMPORT-EXPORT</b>	This division includes international trade. (a) directly import from abroad to either resale to local wholesale and retail traders or for own local wholesale and retail sales. (b) buying from local producers and directly exports to abroad.	Local growers, producers, manufacturers, and service providers that import or export as part of their business operations are classified by their industrial codes, accordingly.
<b>G</b>		462			<i>Import-Export of food, beverages and tobacco in specialized stores</i>		
<b>G</b>			4621		<u>Import-Export of food in specialized stores</u>		
<b>G</b>				46211	Import-Export of rice, flour, other grains and sugars		
<b>G</b>				46212	Import-Export of fresh or preserved vegetables and fruits		
<b>G</b>				46213	Import-Export of meat and meat products (including poultry)		
<b>G</b>				46214	Import-Export of fish, other seafood and products thereof		
<b>G</b>				46215	Import-Export of bakery products		
<b>G</b>				46216	Import-Export of sugar confectionery		

G			46217	Import-Export of noodles, mee, wantan skins and other food products made from flour or soya	
G			46218	Import-Export of dairy products	
G			46219	Import-Export of other food products n.e.c.	
G		4622		<u>Import-Export of beverages in specialized stores</u>	
G			46221	Import-Export of beer, wine and spirits	
G			46222	Import-Export of tea, coffee and other beverages	
G			46223	Import-Export of soft drinks, bottled water, and ice	
G		4623		<u>Import-Export of tobacco products in specialized stores</u>	
G			46230	Import-Export of tobacco products & tobacco	
G		463		<i>Import-Export of motor vehicles, motorcycles, parts and accessories, solid, liquid, and gaseous fuels and related products</i>	
G		4631		<u>Import-Export of motor vehicles, motorcycles, parts and accessories, old and new</u>	
G			46311	Import-Export of new motor vehicles	
G			46312	Import-Export of used motor vehicles	
G			46313	Import-Export of industrial, commercial and agriculture vehicles – new	Import-Exports of lorries, trailers, semi-trailers, tractors, etc
G			46314	Import-Export of industrial, commercial and agriculture vehicles – used	
G			46315	Import-Export of motor vehicle parts and accessories	
G		4632		<u>Import-Export of motorcycles, related parts and accessories</u>	
G			46321	Import-Export of motorcycles, including mopeds	
G			46322	Import-Export of parts and accessories for motorcycles	
G		4633		<u>Import-Export of solid, liquid, and gaseous fuels and related products</u>	
G			46331	Import-Export of fuel for motor vehicles and motorcycles	

G			46332	Import-Export of liquefied petroleum gas		
G			46333	Import-Export of other solid, liquid, gaseous fuels and related products		
G		464		<i>Import-Export of information and communications equipment in specialized stores</i>		
G			4641	<u>Import-Export of computers, peripheral units, software and telecommunications equipment in specialized stores</u>		
G			46411	Import-Export of computers and peripheral equipment	Import-Export of printer, scanner, etc.	
G			46412	Import-Export of video game consoles		
G			46413	Import-Export of non-customized software, including video games		
G			46414	Import-Export of mobile phones & other telecommunication equipment		
G			4642	<u>Import-Export of audio and video equipment in specialized stores</u>		
G			46421	Import-Export of radio and television equipment		
G			46422	Import-Export of CD and DVD players and recorders and speakers & sound equipment		
G		465		<i>Import-Export of other household equipment in specialized stores</i>		
G			4651	<u>Import-Export of textiles in specialized stores</u>		
G			46510	Import-Export of textiles, fabrics and knitting yarn	needles, sewing thread, etc.	
G			4653	<u>Import-Export of carpets, rugs, wall and floor coverings in specialized stores</u>		
G			46531	Import-Export of carpets and rugs		
G			46532	Import-Export of curtains and net curtains		
G			46533	Import-Export of wallpaper and ceramic tiles and other floor coverings		
G			4659	<u>Import-Export of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores</u>		
G			46591	Import-Export of household furniture	wickerwork & wood furniture	
G			46592	Import-Export of articles for lighting		

G			46593	Import-Export of household utensils and cutlery, crockery, glassware, chinaware and pottery		
G			46594	Import-Export of household appliances		
G			46595	Import-Export of musical instruments and scores		
G			46596	Import-Export of security systems	locking devices, safes and vaults without installation or maintenance services	
G			46599	Import-Export of household articles and equipment n.e.c.		
G		466		<i>Import-Export of cultural and recreation goods in specialized stores</i>		
G			4661	<u>Import-Export of books, newspapers and stationary in specialized stores</u>		
G			46611	Import-Export of office supplies and equipment		
G			46612	Import-Export of books, newspapers and stationary		
G			4662	<u>Import-Export of music and video recordings in specialized stores</u>		
G			46620	Import-Export of music and video recordings on compact discs, VCDs and DVDs	blank audio & video tapes and disks.	
G			4663	<u>Import-Export of sporting equipment in specialized stores</u>		
G			46631	Import-Export of sports goods and equipment, including fishing gear		
G			46632	Import-Export of camping goods		
G			46633	Import-Export of boats and equipments		
G			46634	Import-Export of bicycles and related parts and accessories		
G			4664	<u>Import-Export of games and toys in specialized stores</u>		
G			46640	Import-Export of games and toys, made of all materials		
G		467		<i>Import-Export of other goods in specialized stores</i>		
G			4671	<u>Import-Export of clothing, footwear and leather articles in specialized stores</u>		
G			46711	Import-Export of articles of clothing and accessories	Import-Export of gloves, ties, braces, etc.	
G			46712	Import-Export of footwear		

G		4672		<u>Import-Export of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores</u>		
G			46721	Stores specialized in Import-Export of pharmaceuticals		
G			46722	Stores specialized in Import-Export of perfumery and cosmetic articles		
G		4673		<u>Other Import-Export of new goods in specialized stores</u>		
G			46731	Import-Export of photographic and precision equipment		
G			46732	Import-Export of watches, clocks and jewellery		
G			46733	Import-Export of flowers, plants, seeds, fertilizers		
G			46734	Import-Export of souvenirs, craftwork and religious articles		
G			46735	Import-Export of household fuel oil, bottled gas, charcoal and fuel wood		
G			46736	Import-Export of spectacles and other optical goods	activities of opticians	
G			46737	Import-Export of aquarium fishes, pet animals and pet food		
G		4674		<u>Import-Export of second-hand goods</u>		
G			46741	Import-Export of second-hand books		
G			46742	Import-Export of second-hand electrical and electronic goods		
G			46743	Import-Export of antiques		
G			46749	Import-Export of second-hand goods n.e.c	Import-Export of stamps and coins	
G	468			<i>Import-Export of other specialized goods n.e.c</i>		
G		4681		<u>Import-Export of agricultural raw materials, machinery, equipment and supplies</u>		
G			46811	Import-Export of agricultural machinery, equipment and supplies		
G			46812	Import-Export of rubber		
G			46813	Import-Export of coconut oil		
G			46814	Import-Export of cassava		
G			46815	Import-Export of industrial corn		
G			46816	Import-Export of cashew nuts		

G			46819	Import-Export of other agricultural raw materials n.e.c		
G			4682	<u>Import-Export of metals and metal ores</u>		
G			46820	Import-Export of ferrous and non-ferrous semi-finished metal ores and products		
G			4683	<u>Import-Export of construction materials, hardware, plumbing and heating equipment and supplies</u>		
G			46831	Import-Export of logs, sawn timber, plywood, veneer and related products		
G			46832	Import-Export of paints and varnish		
G			46833	Import-Export of construction materials & tools		
G			46834	Import-Export of fittings and fixtures		
G			46835	Import-Export of sanitary installation and equipment and hotwater heaters		
G			4684	<u>Import-Export of chemicals and chemical product</u>		
G			46841	Import-Export of industrial chemicals		
G			46842	Import-Export of fertilizers and agrochemical products		
G			46843	Import-Export of plastic materials in primary forms		
G			46844	Import-Export of textile fibres, etc		
G			46845	Import-Export of paper in bulk, packaging materials		
G			4685	<u>Import-Export of waste and scrap</u>		
G			46851	Import-Export of waste and scrap		
G			46852	Dismantling of automobiles, computer, televisions and other equipment to obtain and re-sell usable parts		
G			46859	Import-Export of waste and scrap and other products n.e.c.		
G			4689	<u>Import-Export of other machinery and equipment</u>		
G			46899	Import-Export of other machinery n.e.c. for use in industry, trade and navigation and other services	(a) Import-Export of lifts, escalators, air-conditioning, security and fire fighting equipment (b) Import-Export of marine, aircraft equipment and accessories and other transport equipment n.e.c.	
G		469		<i>Import-Export on a fee or contract basis</i>		

G			4692		<u>Import-Export on a fee or contract basis</u>		
G				46920	Import-Export on a fee or contract basis		
G	47				<b>Domestic wholesale and retail trade, except motor vehicles and motorcycles</b>	Domestic wholesale and retail traders do not involve in import or export. They buy from local products or imported products from importers and sale locally.	This division excludes sale of farmers' products by farmers (see division 01), manufacture and sale of goods, which is generally classified as manufacturing in divisions 10-32, sale of motor vehicles, motorcycles and their parts (see division 45), sale of food and drinks for consumption on the premises and sale of takeaway food (see division 56) and renting of personal and household goods to the general public (see group 772).
G		471			<i>Sale in non-specialized stores</i>	This group includes the sale of a variety of product lines in the same unit (non-specialized stores), such as supermarkets or department stores.	
G			4711		<u>Sale in non-specialized stores with food, beverages or tobacco predominating</u>		
G				47111	Groceries, provision stores		
G				47112	Supermarket		
G				47113	Mini marts	These sell mostly branded goods. Common in big cities, sometimes open 24 hours.	
G			4719		<u>Other sale in non-specialized stores</u>		
G				47191	Department stores with or without supermarket		
G				47192	Sales in non-specialized stores n.e.c.	General stores with no predominance of food, beverages and tobacco products	
G		472			<i>Sale of food, beverages and tobacco in specialized stores</i>		
G			4721		<u>Sale of food in specialized stores</u>		manufacturing of bakery products (e.g.: baking on premises), see 1071
G				47211	Sale of rice, flour, other grains and sugars		
G				47212	Sale of fresh or preserved vegetables and fruits		
G				47213	Sale of meat and meat products (including poultry)		
G				47214	Sale of fish, other seafood and products thereof		
G				47215	Sale of bakery products		
G				47216	Sale of sugar confectionery		
G				47217	Sale of noodles, mee, wantan skins and other food products made from flour or soya		

G			47218	Sale of dairy products		
G			47219	Sale of other food products n.e.c.		
G		4722		<u>Sale of beverages in specialized stores</u>		
G			47221	Sale of beer, wine and spirits		
G			47222	Sale of tea, coffee and other beverages		
G			47223	Sale of soft drinks, bottled water, and ice		
G		4723		<u>Sale of tobacco products in specialized stores</u>		
G			47230	Sale of tobacco products & tobacco		
G	473			<i>Sale of solid, liquid, and gaseous fuels and related products</i>		
G		4730		<u>Sale of solid, liquid, and gaseous fuels and related products</u>		(a) sale of fuel in combination with food, beverages, etc., with food and beverage sales dominating, see 4711 (b) sale of liquefied petroleum gas for cooking or heating, see 47735
G			47301	Sale of fuel for motor vehicles and motorcycles	lubricating products and cooling products for motor vehicles	
G			47302	Sale of liquefied petroleum gas		
G			47303	Sale of other solid, liquid, gaseous fuels and related products		
G	474			<i>Sale of information and communications equipment in specialized stores</i>		
G		4741		<u>Sale of computers, peripheral units, software and telecommunications equipment in specialized stores</u>		sale of blank tapes and disks, see 4762
G			47411	Sale of computers and peripheral equipment	sale of printer, scanner, etc.	
G			47412	Sale of video game consoles		
G			47413	Sale of non-customized software, including video games		
G			47414	Sale of mobile phones & other telecommunication equipment		
G		4742		<u>Sale of audio and video equipment in specialized stores</u>		
G			47421	Sale of radio and television equipment		
G			47422	Sale of CD and DVD players and recorders and speakers & sound equipment		
G	475			<i>Sale of other household equipment in specialized stores</i>		
G		4751		<u>Sale of textiles in specialized stores</u>		sale of clothing, see 4771

G			47510	Sale of textiles, fabrics and knitting yarn	needles, sewing thread, etc.	
G		4753		<u>Sale of carpets, rugs, wall and floor coverings in specialized stores</u>		
G			47531	Sale of carpets and rugs		
G			47532	Sale of curtains and net curtains		
G			47533	Sale of wallpaper and ceramic tiles and other floor coverings		
G		4759		<u>Sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores</u>		sale of antiques, see 47743
G			47591	Sale of household furniture	wickerwork & wood furniture	
G			47592	Sale of articles for lighting		
G			47593	Sale of household utensils and cutlery, crockery, glassware, chinaware and pottery		
G			47594	Sale of household appliances		
G			47595	Sale of musical instruments and scores		
G			47596	Sale of security systems	locking devices, safes and vaults without installation or maintenance services	
G			47599	Sale of household articles and equipment n.e.c.		
G	476			<i>Sale of cultural and recreation goods in specialized stores</i>		
G		4761		<u>Sale of books, newspapers and stationary in specialized stores</u>		sale of second-hand or antique books, see 4774
G			47611	Sale of office supplies and equipment		
G			47612	Sale of books, newspapers and stationary		
G		4762		<u>Sale of music and video recordings in specialized stores</u>		
G			47620	Sale of music and video recordings on compact discs, VCDs and DVDs	blank audio & video tapes and disks.	
G		4763		<u>Sale of sporting equipment in specialized stores</u>		
G			47631	Sale of sports goods and equipment, including fishing gear		
G			47632	Sale of camping goods		
G			47633	Sale of boats and equipments		
G			47634	Sale of bicycles and related parts and accessories		

G		4764		<u>Sale of games and toys in specialized stores</u>		(a) sale of video game consoles, see 47413 (b) sale of non-customized software including video games, see 47414
G			47640	Sale of games and toys, made of all materials		
G	477			<i>Sale of other goods in specialized stores</i>		
G		4771		<u>Sale of clothing, footwear and leather articles in specialized stores</u>		sale of textiles, see 47510
G			47711	Sale of articles of clothing and accessories	sale of gloves, ties, braces, etc.	
G			47712	Sale of footwear		
G		4772		<u>Sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores</u>		
G			47721	Stores specialized in sale of pharmaceuticals		
G			47722	Stores specialized in sale of perfumery and cosmetic articles		
G		4773		<u>Other sale of new goods in specialized stores</u>		
G			47731	Sale of photographic and precision equipment		
G			47732	Sale of watches, clocks and jewellery		
G			47733	Sale of flowers, plants, seeds, fertilizers		
G			47734	Sale of souvenirs, craftwork and religious articles		
G			47735	Sale of household fuel oil, bottled gas, charcoal and fuel wood		
G			47736	Sale of spectacles and other optical goods	activities of opticians	
G			47737	Sale of aquarium fishes, pet animals and pet food		
G		4774		<u>Sale of second-hand goods</u>		(a) sale of second-hand motor vehicles, see 4510 (b) activities of pawn shops, see 64921
G			47741	Sale of second-hand books		
G			47742	Sale of second-hand electrical and electronic goods		
G			47743	Sale of antiques		
G			47749	Sale of second-hand goods n.e.c	sale of stamps and coins	
G	478			<i>Sale of other specialized goods n.e.c</i>		
G		4781		<u>Sale of agricultural raw materials, machinery, equipment and supplies</u>		
G			47811	Sale of agricultural machinery, equipment and supplies		
G			47812	Sale of rubber		

G			47813	Sale of coconut oil	
G			47814	Sale of cassava	
G			47815	Sale of industrial corn	
G			47816	Sale of cashew nuts	
G			47819	Sale of other agricultural raw materials n.e.c	
G		4782		<u>Sale of metals and metal ores</u>	
G			47820	Sale of ferrous and non-ferrous semi-finished metal ores and products	
G		4783		<u>Sale of construction materials, hardware, plumbing and heating equipment and supplies</u>	
G			47831	Sale of logs, sawn timber, plywood, veneer and related products	
G			47832	Sale of paints and varnish	
G			47833	Sale of construction materials & tools	
G			47834	Sale of fittings and fixtures	
G			47835	Sale of sanitary installation and equipment and hotwater heaters	
G		4784		<u>Sale of chemicals and chemical product</u>	
G			47841	Sale of industrial chemicals	
G			47842	Sale of fertilizers and agrochemical products	
G			47843	Sale of plastic materials in primary forms	
G			47844	Sale of textile fibres, etc	
G			47845	Sale of paper in bulk, packaging materials	
G		4785		<u>Sale of waste and scrap</u>	
G			47851	Sale of waste and scrap	
G			47852	Dismantling of automobiles, computer, televisions and other equipment to obtain and re-sell usable parts	
G			47859	Sale of waste and scrap and other products n.e.c.	
G		4789		<u>Sale of other machinery and equipment</u>	
G			47899	Sale of other machinery n.e.c. for use in industry, trade and navigation and other services	(a) sale of lifts, escalators, air-conditioning, security and fire fighting equipment (b) sale of marine, aircraft equipment and accessories and other transport equipment n.e.c.
G		479		<i>Sale not in stores, stalls or markets</i>	
G		4791		<u>Sale via mail order houses or via Internet</u>	
G			47910	Sale via mail order houses or via Internet	

<b>G</b>			4792		<u>Sale on a fee or contract basis</u>		(a) trade in own name, see each group (b) activities of insurance agents, see 66221 (c) activities of real estate agents, see 68201
<b>G</b>				47920	Sale on a fee or contract basis		
<b>G</b>			4799		<u>Other sale not in stores, stalls or markets</u>		
<b>G</b>				47999	Other sale not in stores, stalls or markets n.e.c		
<b>H</b>					<b>TRANSPORTATION AND STORAGE</b>	This section includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage etc. Included in this section is the renting of transport equipment with driver or operator. Also included are postal and courier activities.	This section excludes maintenance and repair of motor vehicles and other transportation equipment (see classes 4520 and 3315, respectively), the construction, maintenance and repair of roads, rail roads, harbours, airfields (see classes 4210 and 4290), as well as the renting of transport equipment without driver or operator (see classes 7710 and 7730).
<b>H</b>	<b>49</b>				<b>Land transport and transport via pipelines</b>	This division includes the transport of passengers and freight via road and rail, as well as freight transport via pipelines.	
<b>H</b>		491			<i>Transport via railways</i>	This group includes rail transportation of passengers and/or freight using railroad rolling stock on mainline networks, usually spread over an extensive geographic area. Freight rail transport over short-line freight railroads is included here.	This group excludes urban and suburban passenger land transport (see 4921), related activities such as switching and shunting (see 5221) and operation of railroad infrastructure (see 5221).
<b>H</b>			4911		<u>Passenger rail transport, interurban</u>		passenger terminal activities, see 52211
<b>H</b>				49110	Passenger transport by inter-urban railways		
<b>H</b>			4912		<u>Freight rail transport</u>		storage and warehousing, see 52100, freight terminal activities, see 52211, cargo handling, see 5224
<b>H</b>				49120	Freight transport by inter-urban, suburban and urban railways		
<b>H</b>		492			<i>Other land transport</i>	This group includes all land-based transport activities other than rail transport. However, rail transport as part of urban or suburban transport system is included here.	
<b>H</b>			4921		<u>Urban and suburban passenger land transport</u>		
<b>H</b>				49210	City bus services		
<b>H</b>			4922		<u>Other passenger land transport</u>		
<b>H</b>				49221	Inter-city and rural bus services		
<b>H</b>				49222	Taxi operation and limousine services		
<b>H</b>				49223	Rental of cars with driver		
<b>H</b>				49224	Romak motor	Also known as ‘tuk-tuk’	
<b>H</b>				49225	Motorcycle taxis		
<b>H</b>				49229	Other passenger land transport n.e.c.	charters, excursion and other occasional coach services, and airport shuttles	

<b>H</b>			4923	<u>Freight transport by road</u>	(a) haulage of logs, stock, and automobiles (b) refrigerated or heavy haulage (c) bulk haulage including haulage in tanker trucks (e.g.: palm oil tanker) (d) transport of waste and waste materials, without collection or disposal (e) renting of trucks with driver (f) freight transport by man or animal-drawn vehicles	(a) log hauling within the forest, as part of logging operations, see 02401 (b) distribution of water by trucks, see 3600 (c) operation of terminal facilities for handling freight, see 52211 (d) crating and packing services for transport, see 52299 (e) post see 53100 and courier activities, see 53200 (f) waste transport as integrated part of waste collection activities, see 3811, 3812
<b>H</b>			49230	Freight transport by road		
<b>H</b>		493		<i>Transport via pipeline</i>	This group includes transport of gases, liquids, water, slurry and other commodities via pipelines and operation of pump stations.	
<b>H</b>			4930	<u>Transport via pipeline</u>	(a) transport of gases, liquids, water, slurry and other commodities via pipelines (b) operation of pump stations	(a) distribution of natural or manufactured gas, water or steam, see 3520, 3530, 3600 (b) transport of water, liquids, etc. by trucks, see 4923
<b>H</b>			49300	Transport via pipeline		
<b>H</b>	<b>50</b>			<b>Water transport</b>	This division includes the transport of passengers or freight over water, whether scheduled or not. Also included are the operations of towing or pushing boats, excursion, cruise or sightseeing boats, ferries, water taxis etc. Although the location is an indicator for the separation between sea and inland water transport, the deciding factor is the type of vessel used. All transport on sea-going vessels is classified in group 501, while transport using other vessels is classified in group 502.	This division excludes restaurant and bar activities on board ships (see class 5610, 5630), if carried out by separate units.
<b>H</b>		501		<i>Sea and coastal water transport</i>	This group includes the transport of passengers or freight on vessels designed for operating on sea or coastal waters. Also included is the transport of passengers or freight on great lakes etc. when similar types of vessels are used.	
<b>H</b>			5011	<u>Sea and coastal passenger water transport</u>		(a) restaurant and bar activities on board ships, when provided by separate units see 5610, 5630 (b) operation of “floating casinos”, see 92000
<b>H</b>			50110	Sea and coastal passenger water transport		
<b>H</b>			5012	<u>Sea and coastal freight water transport</u>		(a) storage of freight, see 5210 (b) harbour operation and other auxiliary activities (e.g.: docking, pilot age, lighter age, vessel salvage), see 5222 (c) cargo handling, see 5224
<b>H</b>			50120	Sea and coastal freight water transport		

<b>H</b>		502		<i>Inland water transport</i>	This group includes the transport of passengers or freight on inland waters, involving vessels that are not suitable for sea transport.	
<b>H</b>			5021	<u>Inland passenger water transport</u>		
<b>H</b>			50211	Ferries		
<b>H</b>			50212	Transport of passenger via rivers, canals, lakes and other inland waterways, including inside harbours and ports		
<b>H</b>			50213	Rental of pleasure boats with crew for inland water transport		
<b>H</b>		5022		<u>Inland freight water transport</u>		
<b>H</b>			50220	Transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports		
<b>H</b>	<b>51</b>			<b>Air transport</b>	This division includes the transport of passengers or freight by air or via space.	This division excludes the overhaul of aircraft or aircraft engines (see class 3315) and support activities, such as the operation of airports, (see class 5223). This division also excludes activities that make use of aircraft, but not for the purpose of transportation, such as crop spraying (see class 0161), aerial advertising (see class 7310) or aerial photography (see class 7420).
<b>H</b>		511		<i>Passenger air transport</i>	This group includes transport of passengers by air over regular routes and on regular schedules, charter flights for passengers, scenic and sightseeing flights, renting of air-transport equipment with operator for the purpose of passenger transportation and general aviation activities such as transport of passengers by aero clubs for instruction or pleasure.	
<b>H</b>			5110	<u>Passenger air transport</u>	(a) charter flights for passengers (e.g.: helicopter, etc) (b) scenic and sightseeing flights (c) general aviation activities (e.g.: transport of passengers by aero clubs for instruction or pleasure)	
<b>H</b>			51100	Passenger air transport		
<b>H</b>		512		<i>Freight air transport</i>	This group includes transport freight by air over regular routes and on regular schedules, non-scheduled transport of freight by air and launching of satellites and space vehicles.	
<b>H</b>			5120	<u>Freight air transport</u>		
<b>H</b>			51200	Freight air transport		

H	52			<b>Warehousing and support activities for transportation</b>	This division includes warehousing and support activities for transportation, such as operating of transport infrastructure (e.g. airports, harbours, tunnels, bridges, etc.), the activities of transport agencies and cargo handling.	
H		521		<i>Warehousing and storage</i>	This group includes operation of storage and warehouse facilities for all kind of goods, storage of goods in foreign trade zones and blast freezing.	
H			5210	<u>Warehousing and storage</u>	(a) operation of storage and warehouse facilities for all kind of goods: operation of grain silos, general merchandise warehouses, freight, refrigerated warehouses, storage tanks, etc. (b) storage of goods in foreign trade zones (c) blast freezing	(a) parking facilities for motor vehicles, see 52213 (b) operation of self storage facilities, see 68102 (c) rental of vacant space, see 6810
H			52100	Warehousing and storage services		
H		522		<i>Support activities for transportation</i>	This group includes activities supporting the transport of passengers or freight, such as operation of parts of the transport infrastructure or activities related to handling freight immediately before or after transport or between transport segments. The operation and maintenance of all transport facilities is included.	
H			5221	<u>Service activities incidental to land transportation</u>		cargo handling, see 5224
H			52211	Operation of terminal facilities	operation of terminal facilities such as railway stations, bus stations, stations for the handling of goods, freight terminal activities etc.	
H			52212	Operation of dry ports		
H			52213	Operation of parking facilities for motor vehicles (parking lots)		parking meter coin collection services or parking fee collection on street see 82990
H			52219	Other service activities incidental to land transportation n.e.c.	liquefaction of gas for transportation purposes	
H			5222	<u>Service activities incidental to water transportation</u>		(a) cargo handling, see 5224 (b) operation of marinas, see 9329
H			52221	Harbor/port operation services		
H			52222	Vessel salvage and refloating services		
H			52229	Other service activities incidental to water transportation n.e.c.		
H			5223	<u>Service activities incidental to air transportation</u>	the operation of airway terminal, etc.	(a) cargo handling, see 5224 (b) operation of flying schools, see 8549
H			52230	Service activities incidental to air transportation		

<b>H</b>			5224		<u>Cargo handling</u>	the loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation and stevedoring services.	operation of terminal facilities, see 5221, 5222 and 5223.
<b>H</b>				52240	Cargo handling		
<b>H</b>			5229		<u>Other transportation support activities</u>	pickup and delivery of goods and grouping of consignments – Integrated system	(a) courier activities, see 5320 (b) provision of motor, marine, aviation and transport insurance, see 6512 (c) activities of travel agencies, see 79110 (d) activities of tour operators, see 79120 (e) tourist assistance activities, see 79900
<b>H</b>				52291	Forwarding of freight		
<b>H</b>				52292	Issue and procurement of transport documents and waybills		
<b>H</b>				52293	Activities of customs agents		
<b>H</b>				52299	Other transportation support activities n.e.c.	(a) goods-handling operations (e.g.: temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods) (b) packaging activities incidental to transport	
<b>H</b>	<b>53</b>				<b>Postal and courier activities</b>	This division includes postal and courier activities, such as pickup, transport and delivery of letters and parcels under various arrangements. Local delivery and messenger services are also included.	
<b>H</b>		531			<i>Postal activities</i>	This group includes the activities of postal services operating under a universal service obligation. The activities include use of the universal service infrastructure, including retail locations, sorting and processing facilities, and carrier routes to pickup and deliver the mail. The delivery can include letter-post, i.e. letters, postcards, printed papers (newspaper, periodicals, advertising items, etc.), small packets, goods or documents. Also included are other services necessary to support the universal service obligation.	
<b>H</b>			5310		<u>Postal activities</u>		
<b>H</b>				53100	National postal services	the pick-up, transport and delivery (domestic or international) of mail and parcels. The activity includes sale of postage stamps, collection of mail and parcels from public letter boxes or from post offices and distribution and delivery. Also includes such activities as mail sorting, mailbox rental, poste restante, etc.	
<b>H</b>		532			<i>Courier activities</i>	This class includes courier activities not operating under a universal service obligation.	

<b>H</b>			5320		<u>Courier activities</u>		transport of freight, see (according to mode of transport) 4912, 4923, 5012, 5022, 5120
<b>H</b>				53200	Courier activities other than national post activities	the pick-up, transport and delivery of letters and mail-type, usually small, parcels and packages. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport media or via public transport	
<b>I</b>					<b>ACCOMODATION AND FOOD SERVICE ACTIVITIES</b>	This section includes the provision of short-stay accommodation for visitors and other travelers and the provision of complete meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.	This section excludes the provision of long-term accommodation as primary residences, which is classified in Real estate activities (section L). Also excluded is the preparation of food or drinks that are either not fit for immediate consumption or that are sold through independent distribution channels, i.e. through wholesale or retail trade activities. The preparation of these foods is classified in Manufacturing (section C).
<b>I</b>	<b>55</b>				<b>Accommodation</b>	This division includes the provision of short-stay accommodation for visitors and other travelers. Also included are the provision of longer-term accommodation for students, workers and similar individuals. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities.	This division excludes activities related to the provision of long-term primary residences in facilities such as apartments typically leased on a monthly or annual basis classified in Real Estate (section L).
<b>I</b>		551			<i>Short term accommodation activities</i>	This group includes the provision of accommodation, typically on a daily or weekly basis, principally for short stay by visitors. This includes the provision of furnished accommodation in guest rooms and suites, or complete self-contained units with kitchens, with or without daily or other regular housekeeping services, and may often include a range of additional services such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.	
<b>I</b>			5510		<u>Short term accommodation activities</u>		provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see division 68
<b>I</b>				55101	Hotels and resort hotels		
<b>I</b>				55102	Motels		
<b>I</b>				55103	Apartment hotels, serviced apartment		

I			55104	Guest house/ Rest house	bed and breakfast	
I			55105	Homestay		
I			55109	Other short term accommodation activities n.e.c.		
I		552		<i>Camping grounds, recreational vehicle parks and trailer parks</i>	This group includes provision of accommodation in campgrounds, trailer parks, recreational camps and fishing and hunting camps for short stay visitors; provision of space and facilities for recreational vehicles.	
I			5520	<u>Camping grounds, recreational vehicle parks and trailer parks</u>		
I			55200	Camping grounds and recreational vehicle parks		
I		559		<i>Other accommodation</i>	This group includes the provision temporary or longer-term accommodation in single or shared rooms or dormitories for students, migrant (seasonal) workers and other individuals	
I			5590	<u>Other accommodation</u>		
I			55901	Student residences and school dormitories		
I			55902	Other accommodation	workers' hostels and rooming and boarding houses	
I	56			<b>Food and beverage service activities</b>	This division includes food and beverage serving activities providing complete meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or take-away restaurants, whether as permanent or temporary stands with or without seating. Decisive is the fact that meals fit for immediate consumption are offered, not the kind of facility providing them.	Excluded is the production of meals not fit for immediate consumption or not planned to be consumed immediately or of prepared food which is not considered to be a meal (see divisions 10: Manufacture of food products and 11 Manufacture of beverages). Also excluded is the sale of not self-manufactured food which is not considered to be a meal or of meals which are not fit for immediate consumption (see section G: Wholesale and retail trade).
I		561		<i>Restaurants and mobile food service activities</i>	This group includes the provision of food services to customers, whether they are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered. This includes the preparation and serving of meals for immediate consumption from motorized vehicles or non-motorized carts.	
I			5610	<u>Restaurants and mobile food service activities</u>	Includes eating cafeterias for the general public	the concession operation of eating facilities, see 56290.
I			56101	Restaurants and restaurant cum night clubs		
I			56102	Fast-food restaurants	snack bars	
I			56103	Ice cream parlours and truck vendors		

<b>I</b>				56104	Mobile food carts		
<b>I</b>				56105	Food stalls/hawkers and food and beverage preparation in market stalls		
<b>I</b>		562			<i>Event catering and other food service activities</i>	This group includes catering activities for individual events or for a specified period of time and the operation of food concessions, such as at sports or similar facilities.	
<b>I</b>			5621		<u>Event catering</u>		(a) manufacture of perishable food items for resale, see 10790 (b) sale of perishable food items, see division 47
<b>I</b>				56210	Event caterers		
<b>I</b>			5629		<u>Other food service activities</u>		
<b>I</b>				56290	Other food service activities	(a) operation of canteens or cafeterias (e.g. for factories, office, hospitals or schools) on a concession basis (b) food service contractors for transportation companies (c) operation of food concessions at sports and similar facilities	(a) manufacture of perishable food items for resale, see 10790 (b) sale of perishable food items, see division 47
<b>I</b>		563			<i>Beverage serving activities</i>	This group includes the preparation and serving of beverages for immediate consumption on the premises.	
<b>I</b>			5630		<u>Beverage serving activities</u>		(a) reselling packaged/prepared beverages, see 47 (b) operation of discotheques and dance floors without beverage serving, see 93299
<b>I</b>				56301	Pubs, bars, discotheques, cocktail lounges and karaoke		
<b>I</b>				56302	Tea and coffee shops		
<b>I</b>				56303	Drink stalls/hawkers		
<b>I</b>				56304	Mobile beverage		
<b>I</b>				56309	Others eating and drinking places n.e.c.		
<b>J</b>					<b>INFORMATION AND COMMUNICATION</b>	This section includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data or communications, information technology activities and the processing of data and other information service activities. This section includes publishing activities, motion picture, video and television programme production, sound recording and music publishing activities, broadcasting and programming activities, telecommunications, computer programming, consultancy and related activities, information service activities.	

<b>J</b>	<b>58</b>			<b>Publishing activities</b>	This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopedias, atlases, maps and charts; publishing of newspapers, journals and periodicals; directory and mailing list and other publishing, as well as software publishing. Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. All the feasible forms of publishing (in print, electronic or audio form, on the internet, as multimedia products such as CD-ROM reference books etc.), except publishing of motion pictures, are included in this division.	This division excludes publishing of motion pictures, videotapes and movies on DVD or similar media (division 59) and the production of master copies for records or audio material (division 59). Also excluded is printing (see 1811) and the mass reproduction of recorded media (see 1820).
<b>J</b>		581		<i>Publishing of books, periodicals and other publishing activities</i>	This group includes activities of publishing books, newspapers, magazines and other periodicals, directories and mailing lists, and other works such as photos, engravings, postcards, timetables, forms, posters and reproductions of works of art. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright.	
<b>J</b>			5811	<u>Book publishing</u>	the activities of publishing books in print, electronic (CD, electronic displays etc.) or audio form or on the Internet	(a) production of globes, see 32900 (b) publishing of advertising material, see 58190 (c) publishing of music and sheet books, see 5920 (d) activities of independent authors, see 90004
<b>J</b>			58110	Publishing of books, brochures and other publications	(a) publishing of leaflets and similar publications, including publishing of dictionaries and encyclopedias (b) publishing of atlases, maps and charts (c) publishing of audio books (d) publishing of encyclopedias, etc. on CD-ROM	
<b>J</b>			5812	<u>Publishing of directories and mailing lists</u>		
<b>J</b>			58120	Publishing of mailing lists, telephone book , other directories, etc.		
<b>J</b>			5813	<u>Publishing of newspapers, journals and periodicals</u>		
<b>J</b>			58130	Publishing of newspapers, journals, magazines and periodicals in print or electronic form	(a) on the Internet and publishing of radio and television schedules (b) publishing of advertising newspapers	
<b>J</b>			5819	<u>Other publishing activities</u>		(a) sale of software, see 47 (b) publishing of advertising newspapers, see 58130

<b>J</b>			58190	Publishing of catalogs, photos, engraving and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material and other printed matter n.e.c.		
<b>J</b>		582		<i>Software publishing</i>	This group includes publishing of ready-made (non-customized) software such as operating systems, business and other applications, computer games for all platforms	
<b>J</b>		5820		<u>Publishing of ready-made (non-customized) software</u>		(a) reproduction of software, see 1820 (b) sale of non-customized software, see 47 (c) production of software not associated with publishing, see 62010
<b>J</b>			58200	Publishing of ready-made software	publishing of software for video game consoles, computer games, operating systems	
<b>J</b>	<b>59</b>			<b>Motion picture, video and television programme production, sound recording and music publishing activities</b>	This division includes production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in theatres or for broadcasting on television; supporting activities such as film editing, cutting, dubbing etc.; distribution of motion pictures and other film productions to other industries; as well as motion picture or other film productions projection. Also included is buying and selling of motion picture or other film productions distribution rights is also included.  This division also includes the sound recording activities, i.e. production of original sound master recordings, releasing, promoting and distributing them, publishing of music as well as sound recording service activities in a studio or elsewhere.	
<b>J</b>		591		<i>Motion picture, video and television programme activities</i>	This group includes production of theatrical and non-theatrical motion pictures whether on film, video tape, DVD or other media, including digital distribution, for direct projection in theatres or for broadcasting on television; supporting activities such as film editing, cutting, dubbing etc.; distribution of motion pictures or other film productions (video tapes, DVDs, etc) to other industries; as well as their projection. Buying and selling of motion picture or any other film production distribution rights is also included	

<b>J</b>			5911	<u>Motion picture, video and television programme production activities</u>		(a) film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tape, CDS or DVDS reproduction from master copies, see 1820 (b) sale of recorded and blank video tapes, CDs, DVDs, see 47 (c) post-production activities, see 59120 (d) reproduction of motion picture film for theatrical distribution, see 5912 (e) sound recording and recording of books on tape, see 5920 (h) creating a complete television channel programme, see 6020 (f) television broadcasting, see 6020 (g) film processing other than for the motion picture industry, see 74200 (h) activities of personal theatrical or artistic agents or agencies, see 74900 (i) renting of video tapes, DVDs to the general public, see 77220 (j) real-time (i.e. simultaneous) closed captioning of live television performances of meetings, conferences, etc., see 82990 (k) activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 9000
<b>J</b>			59110	Motion picture, video and television programme production activities	(a) production of commercial messages for radio, television and film (b) commercials not done in broadcasting facilities and activities of stock footage film libraries etc	
<b>J</b>			5912	<u>Motion picture, video and television programme post-production activities</u>		(a) film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tape, CDs or DVDs reproduction from master copies, see 1820 (b) sale of recorded and blank video tapes, CDs, DVDs, see 47 (c) film processing other than for the motion picture industry, see 74200 (d) renting of video tapes, DVDs to the general public, see 77220 (e) activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 9000
<b>J</b>			59120	Motion picture, video and television programme post-production activities	activities such as editing, film/tape transfers, titling, subtitling, credits, closed captioning, computer-produced graphics, animation and special effects, developing and processing motion picture film, activities of motion picture film laboratories, activities of special laboratories for animated films	

<b>J</b>			5913		<u>Motion picture, video and television programme distribution activities</u>		(a) film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs reproduction from master copies, see 1820 (b) reproduction of motion picture film for theatrical distribution, see 5912
<b>J</b>				59130	Motion picture, video and television programme distribution activities	(a) Activities of acquiring distribution rights and distributing film, video tapes, DVDs and similar productions to motion picture theatres, television networks and stations, and exhibitors (b) Acquiring film, video tape and DVD distribution rights	
<b>J</b>			5914		<u>Motion picture projection activities</u>		
<b>J</b>				59140	Operation of cinemas, motion picture projection activities	the motion picture or video tape projection in cinemas, in the open air or in other projection facilities and cine-clubs	
<b>J</b>		592			<i>Sound recording and music publishing activities</i>	This group includes the activities of production of original (sound) master recordings, such as tapes, CD-s; releasing, promoting and distributing sound recordings to wholesalers, retailers or directly to the public. These activities might be integrated or not with the production of master recordings in the same unit. If not, the unit exercising these activities has to obtain the reproduction and distribution rights to master recordings. This class includes also sound recording service activities in a studio or elsewhere, including the production of taped (i.e. non-live) radio programming, audio for film, television etc. This group also includes the activities of music publishing, i.e. activities of acquiring and registering copyrights for musical compositions, promoting, authorizing and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media. Units engaged in these activities may own the copyright or act as administrator of the music copyrights on behalf of the copyright owners. Publishing of music and sheet books is included here.	

<b>J</b>			5920		<u>Sound recording and music publishing activities</u>	(a) production of original (sound) master recordings, such as tapes, CDs (b) sound recording service activities in a studio or elsewhere, including the production of taped (i.e. non-live) radio programming, audio for film, television etc. (c) music publishing, i.e. activities of acquiring and registering copyrights for musical compositions; promoting, authorizing and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media; distributing sound recordings to wholesalers, retailers or directly to the public.	
<b>J</b>				05920	Sound recording and music publishing activities		
<b>J</b>	<b>60</b>				<b>Broadcasting and programming activities</b>	This division includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting that content, such as radio, television and data programs of entertainment, news, talk, and the like. Also included is data broadcasting, typically integrated with radio or TV broadcasting. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via internet. This division also includes the production of programs that are typically narrowcast in nature (limited format, such as news, sports, education, or youth-oriented programming) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public.	This division excludes the distribution of cable and other subscription programming (see division 61).
<b>J</b>		601			<i>Radio broadcasting</i>	This group includes the activities of broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers. Included are also the activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite.  The radio broadcasting activities over the Internet (Internet radio stations) are included here. Also included is data broadcasting integrated with radio broadcasting	

<b>J</b>			6010	<u>Radio broadcasting</u>	(a) broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers (b) activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite (c) radio broadcasting activities over the Internet (Internet radio stations) (d) data broadcasting integrated with <u>radio broadcasting</u>	production of taped radio programming, see class 5920
<b>J</b>			60100	Radio broadcasting		
<b>J</b>		602		<i>Television programming and broadcasting activities</i>	This group includes creation of a complete television channel programmed, from purchased programmed components (e.g. movies, documentaries etc.), self produced programmed components (e.g. local news, live reports) or a combination thereof. This complete television programmed can be either broadcast by the producing unit or produced for transmission by a third party distributor, such as cable companies or satellite television providers. The programming may be of a general or specialized nature (e.g. limited formats such as news, sports, education or youth oriented programming), may be made freely available to users or may be available only on a subscription basis. Also included are programming of video-on-demand channels and data broadcasting integrated with television broadcasting.	
<b>J</b>			6020	<u>Television programming and broadcasting activities</u>	(a) creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries etc.), self produced programme components (e.g. local news, live reports) or a combination thereof (b) programming of video-on-demand channels (c) data broadcasting integrated with television broadcasting	(a) production of television programme elements (e.g. movies, documentaries, commercials), see class 5911 (b) assembly of a package of channels and distribution of that package via cable or satellite to viewers, see division 61
<b>J</b>			60200	Television programming and TV broadcasting activities		

J	61				<b>Telecommunications</b>	<p>This division includes the activities of providing telecommunications and related service activities, i.e. transmitting voice, data, text, sound and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified in this division is the transmission of content, without being involved in its creation. The breakdown in this division is based on the type of infrastructure operated.</p> <p>In the case of transmission of television signals this may include the bundling of complete programming channels (produced in division 60) in to <del>programmed packages for distribution</del></p>	
J		611			<i>Wired telecommunications activities</i>	<p>This group includes the activities of operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using a wired telecommunications infrastructure. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies.</p> <p>More specifically these activities include: 1) operating and maintaining switching and transmission facilities to provide point-to-point communications via landlines, microwave, or a combination of landlines and satellite linkups, 2) operating of cable distribution systems (e.g. for distribution of data and television signals), and 3) furnishing telegraph and other non-vocal communications using their own facilities.</p> <p>Purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households is included here.</p> <p>This group also includes the provision of Internet <del>access by the operator of the wired infrastructure</del></p>	

<b>J</b>			6110		<u>Wired telecommunications activities</u>	(a) operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a wired telecommunications infrastructure, including operating and main-taining switching and transmission facilities to provide point-to-point communications via land-lines, microwave or a combination of landlines and satellite linkups; operating of cable distribu-tion systems (e.g. for distribution of data and television signals); furnishing telegraph and other non-vocal communications using own facilities (b) purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households (c) provision of Internet access by the operator of the wired infrastructure	telecommunications resellers, see 6190
<b>J</b>			61100		Wired telecommunications services		
<b>J</b>		612			<i>Wireless telecommunications activities</i>	<p>This group includes the activities of operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using a wireless telecommunications infrastructure. These facilities provide omni- directional transmission via airwaves and they may be based on a single technology or a combination of technologies. Activities of maintaining and operating paging as well as cellular and other wireless telecommunications networks are included here.</p> <p>Purchasing access and network capacity from owners and operators of networks and providing wireless telecommunications services (except satellite) using this capacity to businesses and households is included here.</p> <p>This group also includes the provision of Internet access by the operator of the wireless infrastructure.</p>	

<b>J</b>			6120	<u>Wireless telecommunications activities</u>	(a) operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using a wireless telecommunications infrastructure (b) maintaining and operating cellular and other wireless telecommunications networks (c) purchasing access and network capacity from owners and operators of networks and providing wireless telecommunications services (except satellite) using this capacity to businesses and households (d) provision of Internet access by the operator of the wireless infrastructure	telecommunications resellers, see 6190
<b>J</b>			61200	Wireless telecommunications services		
<b>J</b>		613		<i>Satellite telecommunications activities</i>	This group includes the activities of operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using a satellite telecommunications infrastructure. This group also includes the delivery of visual, aural or textual programming received from cable networks, local television stations, or radio networks to consumers via direct-to-home satellite systems. The units classified here do not generally originate programming material. This group also includes the provision of Internet access by the operator of the satellite infrastructure.	
<b>J</b>			6130	<u>Satellite telecommunications activities</u>	(a) operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a satellite telecommunications infrastructure (b) delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers via direct-to-home satellite systems (the units classified here do not generally originate programming material) (c) provision of Internet access by the operator of the satellite infrastructure	telecommunications resellers, see 61903
<b>J</b>			61300	Satellite telecommunications services		

<b>J</b>		619		<i>Other telecommunications activities</i>	This group includes provision of specialized telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations, operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems, provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP, such as dial-up Internet access etc., provision of telephone and Internet access in facilities open to the public, provision of telecommunications services over existing telecom connections such as VOIP (Voice Over Internet Protocol) provision and telecommunications resellers (i.e. purchasing and reselling network capacity without providing additional services)	
<b>J</b>			6190	<u>Other telecommunications activities</u>	(a) provision of specialized telecommunications applications (e.g.: satellite tracking, communications telemetry, and radar station operations) (b) operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems (c) provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP (e.g.: dial-up Internet access etc.) (d) provision of telephone and Internet access in facilities open to the public (e) provision of telecommunications services over existing telecom connections VOIP (Voice Over Internet Protocol) provision (f) telecommunications resellers (e.g.: purchasing and reselling network capacity without providing additional services)	provision of Internet access by operators of telecommunications infrastructure, see 6110, 6120, 6130
<b>J</b>				61901	Internet cafes, internet access in facilities open to the public.	
<b>J</b>				61902	Other telecommunications activities n.e.c.	

<b>J</b>	<b>62</b>			<b>Computer programming, consultancy and related activities</b>	This division includes the following activities of providing expertise in the field of information technologies such as writing, modifying, testing and supporting software to meet the needs of a particular customer; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems and/or data processing facilities; providing infrastructure for hosting or data processing services; and other professional and technical computer-related activities.	
<b>J</b>		620		<i>Computer programming, consultancy and related activities</i>	This group includes the following activities of providing expertise in the field of information technologies such as writing, modifying, testing and supporting software to meet the needs of a particular customer; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems and/or data processing facilities; providing infrastructure for hosting or data processing services; and other professional and technical computer-related activities.	
<b>J</b>			6201	<u>Computer programming activities</u>	(a) designing the structure and content of and/or writing the computer code necessary to create and implement such as systems software (including updates and patches), software applications (including updates and patches), databases, web pages (b) customizing of software (e.g.: modifying and configuring an existing application so that it is functional within the clients' information system environment)	(a) publishing packaged software, see 5820 (b) planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 62020
<b>J</b>			62010	Computer programming activities	(a) activities of writing, modifying, testing, and supporting software to meet the needs of a particular client (customize computer programming) (b) production of software not associated with publishing (c) writing of software for video game consoles (d) design and programming of web pages	
<b>J</b>			6202	<u>Computer consultancy and computer facilities management activities</u>	(a) planning and designing of computer systems that integrate computer hardware, software and communication technologies (b) provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services	

<b>J</b>			62020	Computer consultancy and computer facilities management activities	provision of on site management and operation of a client's computer systems and/or data processing facilities	(a) separate sale of computer hardware or software, see 4651, 4741 (b) separate installation of mainframe and similar computers, see 3320 (c) separate installation (setting-up) of personal computers, see 62090 (d) separate software installation, see 62090
<b>J</b>			6209	<u>Other information technology and computer service activities</u>		(a) installation of mainframe and similar computers, see 3320 (b) computer programming, see 62010 (c) computer consultancy, see 62020 (d) computer facilities management, see 62020 (e) data processing and hosting, see 6311
<b>J</b>			62090	Other information technology service activities n.e.c.	(a) computer disaster recovery (b) installation (setting-up) of personal computers (c) software installation	
<b>J</b>	<b>63</b>			<b>Information service activities</b>	This division includes the activities of web search portals, data processing and hosting activities, as well as other activities that primarily supply information.	
<b>J</b>		631		<i>Data processing, hosting and related activities; web portals</i>	This group includes the provision of infrastructure for hosting, data processing services and related activities, as well as the provision of search facilities and other portals for the Internet.	
<b>J</b>			6311	<u>Data processing, hosting and related activities</u>		
<b>J</b>			63110	Data processing, hosting and related activities	web hosting, streaming services or application hosting, application service provisioning, general time-share mainframe facilities to clients. Also, complete processing and specialized reports from data supplied by clients or providing automated data processing and data entry services	
<b>J</b>			6312	<u>Web portals</u>		
<b>J</b>			63120	Web portals	operation of web sites that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format. Operation of other websites that act as portals to the internet, such as media sites <u>providing periodically updated content</u>	
<b>J</b>		632		<i>Other information service activities</i>	This group includes the activities of news agencies, and all other remaining information service activities.	
<b>J</b>			6391	<u>News agency activities</u>		(a) activities of independent photojournalists, see 74200 (b) activities of independent journalists, see 90004 (c) activities of libraries and archives, see 9101

<b>J</b>			63910	News syndicate and news agency activities furnishing news, pictures and features to the media		
<b>J</b>			6399	<u>Other information service activities n.e.c.</u>	(a) telephone based information services (b) information search services on a contract or fee basis (c) news clipping services, press clipping services, etc.	activities of call centers, see 82200
<b>J</b>			63990	Other information service activities n.e.c.		
<b>K</b>				<b><i>FINANCIAL AND INSURANCE ACTIVITIES</i></b>	This section includes financial service activities, including insurance, reinsurance and pension funding activities, and activities to support financial services. This section also includes the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and similar financial entities.	
<b>K</b>	<b>64</b>			<b>Financial service activities, except insurance and pension funding</b>	This division includes the activities of obtaining and redistributing funds other than for the purpose of insurance or pension funding or compulsory social security.	
<b>K</b>		641		<i>Monetary intermediation</i>	This group includes the obtaining of funds in the form of transferable deposits, i.e. funds that are fixed in money terms, and obtained on a day-to-day basis and, apart from central banking, obtained from non-financial sources.	
<b>K</b>			6411	<u>Central banking</u>		
<b>K</b>			64110	Central banking		
<b>K</b>			6419	<u>Other monetary intermediation</u>		
<b>K</b>			64191	Commercial Banks		
<b>K</b>			64192	Specialized Banks	credit union and other cooperative lending units, and the Rural Development Bank	
<b>K</b>			64193	Micro-finance institutions		
<b>K</b>		642		<i>Activities of holding companies</i>	This group includes the activities of holding companies, i.e. units that hold the assets (owning controlling-levels of equity) of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this group do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.	
<b>K</b>			6420	<u>Activities of holding companies</u>		active management of companies and enterprises, strategic planning and decision making of the company, see 7010, 7020
<b>K</b>			64200	Activities of holding companies		

<b>K</b>		643		<i>Trusts, funds and similar financial entities</i>	This group includes legal entities organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customized to achieve specific investment characteristics, such as diversification, risk, rate of return, and price volatility. These entities earn interest, dividends, and other property income, but have little or no employment and no revenue from the sale of services.	
<b>K</b>			6430	<u>Trusts, funds and similar financial entities</u>		
<b>K</b>			64300	Trusts, funds and similar financial entities	venture capital companies, industrial banks, investment clubs, mortgages, etc.	(a) funds and trusts that earn revenue from the sale of goods or services (b) activities of holding companies, see 64200 (c) pension funding, see 65300 (d) management of funds, see 6630
<b>K</b>		649		<i>Other financial service activities, except insurance and pension funding activities</i>	This group includes financial service activities other than those conducted by monetary institutions	
<b>K</b>			6491	<u>Financial leasing</u>	leasing where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership	operational leasing, see division 77, according to type of goods leased
<b>K</b>			64910	Financial leasing activities		
<b>K</b>			6492	<u>Other credit granting</u>		(a) credit granting for house purchase by specialized institutions that also take deposits, see 6419 (b) operational leasing, see division 77, according to type of goods leased
<b>K</b>			64921	Pawn shop	Also known as pawn business and special pawn business	
<b>K</b>			64922	Money lender		
<b>K</b>			64929	Other credit agencies n.e.c.		
<b>K</b>			6499	<u>Other financial service activities, except insurance and pension funding activities, n.e.c.</u>		(a) financial leasing, see 64910 (b) security dealing on behalf of others, see 66121 (c) trade, leasing and renting of real estate property, see division 68 (d) bill collection without debt buying up, see 82910
<b>K</b>			64991	Money-changing services		
<b>K</b>			64992	Non-bank remittance services		
<b>K</b>			64993	Private equity firms (including venture capital firms)		
<b>K</b>			64994	Representative office of foreign banks		
<b>K</b>			64999	Other financial service activities, except insurance and pension funding, n.e.c.		

<b>K</b>	<b>65</b>			<b>Insurance, reinsurance and pension funding, except compulsory social security</b>	This division includes the underwriting annuities and insurance policies and investing premiums to build up a portfolio of financial assets to be used against future claims. Provision of direct insurance and reinsurance are included.	
<b>K</b>		651		<i>Insurance</i>	This group includes life insurance and life reinsurance with or without a substantial savings element and other non-life insurance. It also includes micro-insurance	
<b>K</b>			6511	<u>Life insurance</u>		
<b>K</b>			65110	Life insurance		
<b>K</b>			6512	<u>Non-life insurance</u>		
<b>K</b>			65120	Non-life insurance		
<b>K</b>		652		<i>Reinsurance</i>	This group includes the activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers.	
<b>K</b>			6520	<u>Reinsurance</u>		
<b>K</b>			65200	Re-insurance		
<b>K</b>		653		<i>Pension funding</i>	This group includes legal entities (i.e. funds, plans and/or programmed) organized to provide retirement income benefits exclusively for the sponsor's employees or members. This includes pension plans with defined benefits, as well as individual plans where benefits are simply defined through the member's contribution.	
<b>K</b>			6530	<u>Pension funding</u>	(a) employee benefit plans (b) pension funds and plans (c) retirement plans (d) non-compulsory social security	(a) management of pension funds, see 6630 (b) compulsory social security schemes, see 8430
<b>K</b>			65300	Pension funding		
<b>K</b>	<b>66</b>			<b>Activities auxiliary to financial service and insurance activities</b>	This division includes the provision of services involved in or closely related to financial service activities, but not themselves providing financial services. The primary breakdown of this division is according to the type of financial transaction or funding served.	
<b>K</b>		661		<i>Activities auxiliary to financial service activities, except insurance and pension funding</i>	This group includes the furnishing of physical or electronic marketplaces for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts.	
<b>K</b>			6611	<u>Administration of financial markets</u>	(a) stock and security exchanges (b) exchanges for commodity futures contracts	
<b>K</b>			66111	Securities exchange		
<b>K</b>			66112	Commodity exchange		

<b>K</b>			6612		<u>Security and commodity contracts brokerage</u>	brokers and dealers for stocks, shares, bonds and commodities	(a) retail dealers in foreign exchange (b) dealing in markets on own account, see 6499 (c) portfolio management, on a fee or contract basis, see 6630
<b>K</b>				66121	Security dealer/broker/underwriter	Securities business, may also bundled with function of investment advisor.	
<b>K</b>				66122	Commodity contracts/brokerage		
<b>K</b>			6619		<u>Other activities auxiliary to financial service activities</u>	(a) stand-alone investment advisory services (b) stand-alone financial consultancy services	(a) activities of insurance agents and brokers, see 6622 (b) management of funds, see 6630
<b>K</b>				66191	Gold bullion brokers and dealers		
<b>K</b>				66192	Other activities auxiliary to financial service activities		
<b>K</b>		662			<i>Activities auxiliary to insurance and pension funding</i>	This group includes acting as agents (i.e. brokers) in selling annuities and insurance policies or providing other employee benefits and insurance and pension related services such as claims adjustment and third party administration.	
<b>K</b>			6621		<u>Risk and damage evaluation</u>		(a) appraisal of real estate, see 68203 (b) appraisal for other purposes, see 7490 (c) investigation activities, see 8030
<b>K</b>				66210	Insurance loss adjustment		
<b>K</b>			6622		<u>Activities of insurance agents and brokers</u>		
<b>K</b>				66221	Activities of insurance agents		
<b>K</b>				66222	Activities of insurance brokers		
<b>K</b>			6629		<u>Other activities auxiliary to insurance and pension funding</u>	activities involved in or closely related to insurance and pension funding (except claims adjusting and activities of insurance agents) such as salvage administration, actuarial services, etc.	marine salvage activities, see 5222
<b>K</b>				66290	Other activities auxiliary to insurance and pension funding		
<b>K</b>		663			<i>Fund management activities</i>	This group includes portfolio and fund management activities on a fee or contract basis, for individuals, businesses and others.	
<b>K</b>			6630		<u>Fund management activities</u>		
<b>K</b>				66300	Fund management activities	managing investments of pension funds.	

<b>L</b>				<b>REAL ESTATE ACTIVITIES</b>	This section includes acting as lessors, agents and/or brokers in one or more of the following: selling or buying real estate, renting real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents. Activities in this section may be carried out on own or leased property and may be done on a fee or contract basis. Also included are the building of structures, combined with maintaining ownership or leasing of such structures and development of building projects for sale or own operation, i.e. for renting of space in these buildings; subdividing real estate into lots without land improvement and operation of residential mobile home sites.	
<b>L</b>	<b>68</b>			<b>Real estate activities</b>	This division includes real estate activities with own or leased property and real estate activities on a fee or contract basis.	
<b>L</b>		681		<i>Real estate activities with own or leased property</i>	This group includes buying, selling, renting and operating of self-owned or leased real estate; provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis.	
<b>L</b>			6810	<u>Real estate activities with own or leased property</u>		(a) development of building projects for sale, see 683 (b) subdividing and improving of land, see 4290 (c) operation of hotel, suite hotels and similar accommodation, see 55101 (d) operation of campgrounds, trailer parks and similar accommodation, see 55200 (e) operation of workers hotels, rooming houses and similar accommodation, see 55909
<b>L</b>			68101	Buying, selling, renting and operating of self-owned or leased real estate		
<b>L</b>		682		<i>Real estate activities on a fee or contract basis</i>	This group includes the provision of real estate activities on a fee or contract basis including real estate related services.	
<b>L</b>			6820	<u>Real estate activities on a fee or contract basis</u>		(a) legal activities, see 69100 (b) facilities support services, see 81100 (c) management of facilities, such as military bases, prisons and other facilities (except computer facilities management), see 81100
<b>L</b>			68201	Activities of real estate agents and brokers	intermediation in buying, selling and renting of real estate on a fee or contract basis	
<b>L</b>			68202	Management of real estate on a fee or contract basis		
<b>L</b>			68203	Appraisal services for real estate	real estate escrow agents	

<b>L</b>			68209	Real estate activities on a fee or contract basis n.e.c.	operation of occupied buildings	
<b>L</b>		683		<i>Real Estate Development</i>	development of building projects for sale or own operation, i.e. for renting of space in these buildings; subdividing real estate into lots, without land improvement and operation of residential mobile home sites.	companies providing construction services, see 4100
<b>L</b>			6831	<u>Real Estate Development (for sale or rent)</u>		
<b>L</b>			68310	Real Estate Development (for sale or rent)		
<b>L</b>			6832	<u>Real Estate Development under government's contract</u>		
<b>L</b>			68320	Real Estate Development under government's contract		
<b>M</b>				<b>PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>	This section includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users. This section includes legal and accounting activities, activities of head offices, management consultancy activities, architecture and engineering activities, technical testing and analysis, scientific research and development, advertising and market research, other professional, scientific and technical activities, veterinary activities.	
<b>M</b>	<b>69</b>			<b>Legal and accounting activities</b>	This division includes legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar, such as advice and representation in civil cases, advice and representation in criminal actions, advice and representation in connection with labour disputes. It also includes preparation of legal documents such as articles of incorporation, partnership agreements or similar documents in connection with company formation, patents and copyrights, preparation of deeds, wills, trusts, etc. as well as other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees. It also includes accounting and bookkeeping services such as auditing of accounting records, preparing financial statements and bookkeeping.	

M		691		<i>Legal activities</i>	This group includes legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar; general counseling and advising, preparation of legal documents and other activities of notaries public, civil law notaries, bailiffs, arbitrators and examiners and referees.	
M			6910	<u>Legal activities</u>	(a) legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar: - advise and representation in civil cases, criminal cases or labour disputes. (b) general counselling and advising, preparation of legal documents: - articles of incorporation, partnership agreements or similar documents in connection with company formation - patents and copyrights - preparation of deeds, wills, trusts, etc. (c) other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees	law court activities, see 84232
M			69100	Legal activities		
M		692		<i>Accounting, bookkeeping and auditing activities; tax consultancy</i>	This group includes recording of commercial transactions from businesses or others, preparation or auditing of financial accounts, examination of accounts and certification of their accuracy, preparation of personal and business income tax returns and advisory activities and representation on behalf of clients before tax authorities.	
M			6920	<u>Accounting, bookkeeping and auditing activities; tax consultancy</u>	Includes activities involving the recording of commercial transactions from businesses or others, the preparation or auditing of financial accounts, the examination of accounts and the certification of their accuracy and the preparation of personal and business income tax returns. Included are related advisory activities and representation (other than legal representation) on behalf of clients before tax authorities	(a) data-processing and tabulation activities, see item 63110 (b) management consultancy such as design of accounting systems, cost accounting programs, budgetary control procedures, see item 7020 (c) bill collection, see 82910
M			69200	Accounting, bookkeeping and auditing activities; tax consultancy		

<b>M</b>	<b>70</b>				<b>Activities of head offices; management consultancy activities</b>	This division includes the provision of advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning. It also includes the overseeing and managing of other units of the same company or enterprise, i.e. the activities of head offices.	
<b>M</b>		701			<i>Activities of head offices</i>	This group includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units.	
<b>M</b>			7010		<u>Activities of head offices</u>	Includes the overseeing and managing of other units of the company or enterprise; it exercise operational control and manage day-to-day operations of their related units; it includes: head offices, central administrative office, corporate offices, district and regional offices and subsidiary management offices	activities of holding companies, not engaged in managing, see 64200
<b>M</b>				70100	Activities of head offices		
<b>M</b>		702			<i>Management consultancy activities</i>	This group includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues, such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning. This provision of business services may include advice, guidance or operational assistance to businesses and the public service regarding public relations and communication; lobbying activities; design of accounting methods or procedures, cost accounting programmed, budgetary control procedures and advice and help to businesses and public services in planning, organization, efficiency and control, management information etc.	

M			7020		<u>Management consultancy activities</u>	(a) labour recruitment and provision of personnel service (b) public relations consultancy	(a) design of computer software for accounting systems, see 62010 (b) legal advice and representation, see 69100 (c ) accounting, bookkeeping and auditing activities, tax consulting, see 69200 (d) architectural, engineering and other technical advisory activities, see 71101, 71102, 74900 (e) advertising activities, see 73100 (f) market research and public opinion polling, see 73200 (g) executive placement or search consulting services, see 78100 (h) educational consulting activities, see 85500
M				70200	Management consultancy activities		
M	71				<b>Architectural and engineering activities; technical testing and analysis</b>	This division includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services. It also includes the performance of physical, chemical, and other analytical testing services.	
M		711			<i>Architectural and engineering activities and related technical consultancy</i>	This group includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like.	
M			7110		<u>Architectural and engineering activities and related technical consultancy</u>		(a) test drilling in connection with mining operations, see 09100, 09900 (b) development or publishing of associated software, see 58200, 62010 (c ) activities of computer consultants, see 62020, 62090 (d) technical testing, see 71200 (e) research and development activities related to engineering, see 72100 (f) industrial design, see 74100 (g) interior decorating, see 74100 (h) aerial photography, see 74200
M				71101	Architectural services	Includes architectural consulting activities which concerns building design and drafting and often supervision of construction, town and city planning and landscape architecture	

M			71102	Engineering services and other technical consultancy	<p>(a) engineering design (i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems) and consulting activities for:</p> <ul style="list-style-type: none"> <li>• machinery, industrial processes and industrial plant</li> <li>• projects involving civil engineering, hydraulic engineering, traffic engineering</li> <li>• water management projects</li> <li>• projects elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, safety engineering</li> <li>• project management activities related to construction</li> </ul> <p>(b) elaboration of projects using air conditioning, refrigeration, sanitary and pollution control engineering, acoustical engineering etc.</p> <p>(c ) geophysical, geologic and seismic surveying</p> <p>(d) geodetic surveying activities such as land and boundary surveying activities, hydrologic surveying activities, subsurface surveying activities and cartographic and spatial information activities</p>	test drilling and test hole boring in connection with petroleum and gas extraction which is classified in see 09100 support activities for petroleum and natural gas extraction
M		712		<i>Technical testing and analysis</i>	This group includes the performance of physical, chemical and other analytical testing of all types of materials and products; certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc.; periodic road-safety testing of motor vehicles; testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.); operation of police laboratories.	
M		7120		<u>Technical testing and analysis</u>		

M			71200	Technical testing and analysis	<p>(a) performance of physical, chemical and other analytical testing of all types of materials and products:</p> <ul style="list-style-type: none"> <li>• acoustics and vibration testing</li> <li>• testing of composition and purity of minerals etc.</li> <li>• testing activities in the field of food hygiene, including veterinary testing and control in relation to food production</li> <li>• testing of physical characteristics and performance of materials, such as strength, thickness, durability, electrical conductivity, radioactivity etc.</li> <li>• qualification and reliability testing</li> <li>• performance testing of complete machinery: motors, automobiles, electronic equipment whether or not with the use of models or mock-ups of ships, aircraft, dams, etc.</li> <li>• radiographic testing of welds and joints</li> <li>• failure analysis</li> <li>• testing and measuring of environmental indicators: air and water pollution etc.</li> </ul> <p>(b) certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants, etc.</p> <p>(c) testing of textiles</p> <p>(d) operation of police laboratories</p> <p>(e) non-medical laboratory testing</p> <p>(f) periodic road-safety testing of motor vehicles</p>	<p>(a) testing of animal specimens, see 75000</p> <p>(b) medical laboratory testing, see 86901</p>
M	72			<b>Scientific research and development</b>	<p>This division includes the activities of three types of research and development: (a) basic research such as experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view, (b) applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective and (c) experimental development: systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed.</p>	

M		721			<i>Research and experimental development on natural sciences and engineering</i>	This group includes research and experimental development on natural science and engineering such as research and development on natural sciences, research and development on engineering and technology, research and development on medical sciences, research and development on biotechnology, research and development on agricultural sciences and interdisciplinary research and development, predominantly on natural sciences and engineering.	
M			7210		<u>Research and experimental development on natural sciences and engineering</u>		
M				72100	Research and experimental development on natural sciences and engineering	- research and experimental development services on chemistry and biology - research and development for pharmaceuticals and biotech pharmaceuticals - interdisciplinary research and development, predominantly on natural sciences and engineering	market research, see 73200
M		722			<i>Research and experimental development on social sciences and humanities</i>	This group includes research and development on social sciences; research and development on humanities; interdisciplinary research and development, predominantly on social sciences and humanities.	
M			7220		<u>Research and experimental development on social sciences and humanities</u>		
M				72200	Research and experimental development on social sciences and humanities		
M	73				<b>Advertising and market research</b>	This division includes the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, or other media as well as the design of display structures and sites.	
M		731			<i>Advertising</i>	This group includes the provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, and production of advertising material, media planning and buying.	
M			7310		<u>Advertising</u>		

M			73100	Advertising	(a) creation and realization of advertising campaigns (creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media; creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding etc.; media representation, i.e. sale of time and space for various media soliciting advertising; aerial advertising; distribution or delivery of advertising material or samples; provision of advertising space on billboards etc.; creation of stands and other display structures and sites) (b) conducting marketing campaigns and other advertising services aimed at attracting and retaining customers (promotion of products; point-of-sale marketing; direct mail advertising; marketing consulting)	(a) publishing of advertising material, see 58190 (b) production of commercial messages for radio, television and film, see 59110 (c) public-relations activities, see 70200 (d) market research, see 73200 (e) advertising photography, see 74200 (f) convention and trade show organizers, see 82300 (g) direct mailing activities (addressing, pre-sorting, etc.), see 82990
M		732		<i>Market research and public opinion polling</i>	This group includes investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results; investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof.	
M			7320	<u>Market research and public opinion polling</u>		
M			73200	Market research and public opinion polling	investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results; investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof	
M	74			<b>Other professional, scientific and technical activities</b>	This division includes the provision of professional scientific and technical services (except legal and accounting activities; architecture and engineering activities; technical testing and analysis; management and management consultancy activities; research and development and advertising activities). Writers who prepare technical manuals or other material containing technical content are classified in class 7490.	

M		741		<i>Specialized design activities</i>	This group includes fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other interior decoration and other fashion goods as well as other personal or household goods; industrial design, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance; services of graphic designers; <del>activities of interior decorators</del>	
M			7410	<u>Specialized design activities</u>	interior design, graphic design, fashion design, and industrial design	(a) design and programming of web pages, see 6201 (b) architectural design, see 71101 (c) engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71102
M			74100	Specialized design activities		
M		742		<i>Photographic activities</i>	This group includes commercial and consumer photograph production such as portrait photography for passports, schools, weddings etc., photography for commercials, publishers, fashion, real estate or tourism purposes, aerial photography and videotaping of events: weddings, meetings etc.; film processing such as developing, printing and enlarging from client-taken negatives or cine- films, film developing and photo printing laboratories, one hour photo shops (not part of camera stores), mounting of slides and copying and restoring or transparency retouching in connection with photographs; activities of photojournalists; <del>microfilming of documents</del>	
M			7420	<u>Photographic activities</u>		(a) processing motion picture film related to the motion picture and television industries, see 59120 (b) cartographic and spatial information activities, see 71102

M			74200	Photographic activities	(a) commercial and consumer photograph production such as portrait photography for passports, schools, weddings etc.; photography for commercials, publishers, fashion, real estate, advertising or tourism purposes; aerial photography; video taping of events: weddings, meetings, etc. (b) film processing such as developing, printing and enlarging from client-taken negatives or cine-films; film developing and photo printing laboratories; one hour photo shops (not part of camera stores); mounting of slides; copying and restoring or transparency retouching in connection with photographs (c) activities of photojournalists (d) microfilming of documents	
M		749		<i>Other professional, scientific and technical activities n.e.c.</i>	This group includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration.	
M			7490	<u>Other professional, scientific and technical activities n.e.c.</u>	(a) Translation and interpretation activities (b) Security consulting (c) Activities of quantity surveyors (d) Activities of consultants other than architecture, engineering & management consultants (e) Artistic agents or agencies	(a) activities of real estate brokers, see 68201 (b) bookkeeping activities, see 69200 (c) activities of management consultants, see 70200 (d) activities of architecture see 71101 and engineering consultants, see 71102 (e) engineering design activities, see 71102 (f) display of advertisement and other advertising design, see 73100 (g) creation of stands and other display structures and sites, see 73100 (h) industrial design activities, see 7410 (i) activities of convention and trade show organizers, see 82300 (j) activities of authors of scientific and technical books, see 90004 (k) activities of independent journalists, see 90004
M			74900	Other professional, scientific and technical activities n.e.c.		
M	75			<b>Veterinary activities</b>	This division includes the provision of animal health care and control activities for farm animals or pet animals. These activities are carried out by qualified veterinarians in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. It also includes animal ambulance activities.	

<b>M</b>		750		<i>Veterinary activities</i>	This group includes animal health care and control activities for farm animals and animal health care and control activities for pet animals. These activities are carried out by qualified veterinarians when working in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. This group also includes activities of veterinary assistants or other auxiliary veterinary personnel, clinico-pathological and other diagnostic activities pertaining to animals and animal ambulance activities	
<b>M</b>			7500	<u>Veterinary activities</u>	(a) animal health care and control activities for farm animals (b) animal health care and control activities for pet animals. These activities are carried out by qualified veterinarians when working in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere (c) activities of veterinary assistants or other auxiliary veterinary personnel (d) clinico-pathological and other diagnostic activities pertaining to animals (e) animal ambulance activities (f) testing of animal specimens	(a) farm animal boarding activities without health care, see 01620 (b) herd testing services, droving services, agistment service, poultry caponizing, see 01620 (c) activities related to artificial insemination, see 01620 (d) pet animal boarding activities without health care, see 96094
<b>M</b>				75000	Veterinary activities	
<b>N</b>					<b>ADMINISTRATION AND SUPPORT SERVICE ACTIVITIES</b>	This section includes a variety of activities that support general business operations. These activities differ from those in section M, since their primary purpose is not the transfer of specialized knowledge. This section includes rental and leasing activities, employment activities, travel agency, tour operator and other reservation service activities, security and investigation activities, services to buildings and landscape activities, office administrative, office support and other business support activities.

N	77			<b>Rental and leasing activities</b>	This division includes the renting and leasing of tangible and non-financial intangible assets, including a wide array of tangible goods, such as automobiles, computers, consumer goods and industrial machinery and equipment to customers in return for a periodic rental or lease payment. It is subdivided into: (a) the renting of motor vehicles, (b) the renting of recreational and sports equipment and personal and household equipment, (c) the leasing of other machinery and equipment of the kind often used for business operations, including other transport equipment and (d) the leasing of intellectual property products and similar products. Only the provision of operating leases is included in this division. Allowing the use of assets, such as patents, trademarks, brand names, and/or franchise agreements for which a royalty payment or licensing fee is paid to the asset holder is also included in this division.	This division excludes financial leasing activities (see 6491), renting of real estate (see section L) and renting of equipment with operator, see corresponding classes according to activities carried out with this equipment, e.g. construction (section F), transportation (section H).
N		771		<i>Renting and leasing of motor vehicles</i>	This group includes renting and operational leasing of the following types of vehicles such as passenger cars (without drivers) and trucks, utility trailers and recreational vehicles.	
N			7710	<u>Renting and leasing of motor vehicles</u>		(a) renting or leasing of vehicles (see 49225) or trucks (see 49230) with driver (b) financial leasing, see 64910
N			77101	Renting and operational leasing of passenger cars (without driver)		
N			77102	Renting and operational leasing of trucks, utility trailers and recreational vehicles		
N		772		<i>Renting and leasing of personal and household goods</i>	This group includes the renting of personal and household goods as well as renting of recreational and sports equipment and video tapes. Activities generally include short-term renting goods although in some instances, the goods may be leased for longer periods of time.	
N			7721	<u>Renting and leasing of personal and household goods</u>	bicycles, boats, beach chairs and umbrellas	a) renting of video tapes and disks, see 77220 (b) renting of leisure and pleasure equipment as an integral part of recreational facilities, see 93299
N			77210	Renting and leasing of personal and household goods		
N			7722	<u>Renting of video tapes and disks</u>		
N			77220	Renting of video tapes, records, CDs, DVDs, etc.		

N			7729	<u>Renting and leasing of other personal and household goods</u>	tools for home repairs	(a) renting of cars, trucks, trailers and recreational vehicles without driver, see 77101 (b) renting of recreational and sports goods, see 7721 (c) rental of video tapes and disks, see 77220 (d) renting of motorcycles and caravans without driver, see 77301 (e) renting of office furniture, see 77305 (f) provision of linen, work uniforms and related items by laundries, see 96019
N			77291	Tents, tables, chairs and other equipment for parties and ceremonies		
N			77292	Books, journals and magazines		
N			77293	Flowers and plants		
N			77299	Renting and leasing of other personal and household goods n.e.c.		
N		773		<i>Renting and leasing of other machinery, equipment and tangible goods</i>	This group includes renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries; renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers; renting and operational leasing of water-transport equipment without operator; renting and operational leasing of air transport equipment without operator; renting and operational leasing of agricultural and forestry machinery and equipment without operator; renting and operational leasing of construction and civil-engineering machinery and equipment without operator; renting and operational leasing of office machinery and equipment without operator; renting of accommodation or office containers, renting of containers, renting of pallets and renting of animals (e.g. herds, race horses).	
N			7730	<u>Renting and leasing of other machinery, equipment and tangible goods (without operator)</u>		(a) renting of all kinds of equipment agricultural (see 01610) and forestry (see 02400) machinery or equipment with operator (01610, 02400, division 43, 50 and 51. (b) financial leasing, see 64910 (c) renting of pleasure boats and bicycles, see 77210
N			77301	Renting and operational leasing of land-transport equipment (other than motor vehicles)	renting of motorcycles, caravans and campers, railroad vehicles, etc.	
N			77302	Renting and operational leasing of water-transport equipment		

N			77303	Renting and operational leasing of agricultural and forestry machinery and equipment		
N			77304	Renting and operational leasing of construction and civil-engineering machinery and equipment	renting and operational leasing of construction and civil-engineering machinery and equipment without operator (e.g.: crane lorries), scaffolds and work platforms, without erection and dismantling	
N			77305	Rental and operational leasing of office machinery, furniture and equipment	renting of: computers and computer peripheral equipment, duplicating machines, typewriters and word processing machines, accounting machinery and equipment (e.g.: cash registers, electronic calculators, etc.), and office furniture	
N			77309	Renting and leasing of other machinery, equipment and tangible goods n.e.c.	renting of accommodation or office containers and renting anim. Also renting of airplanes, engines and turbines, machine tools, mining and oilfield equipment, professional radio, television and communication equipment, motion picture production equipment, measuring and controlling equipment, other scientific, commercial and industrial machinery	
N		774		<i>Leasing of intellectual property and similar products, except copyrighted works</i>	This group includes the activities of allowing others to use intellectual property products and similar products for which a royalty payment or licensing fee is paid to the owner of the product (i.e. the asset holder). The leasing of these products can take various forms, such as permission for reproduction, use in subsequent processes or products, operating businesses under a franchise etc. The current owners may or may not have created these products.	
N			7740	<u>Leasing of intellectual property and similar products, except copyrighted works</u>		(a) acquisition of rights and publishing, see divisions 58, 59 (b) producing, reproducing and distributing copyrighted works (e.g.: books, software, film), see divisions 58, 59 (c) leasing of real estate, see group 681 (d) leasing of tangible products (assets), see groups 771, 772, 773 (e) renting of video tapes and disks, see 77220, and books, see 77292
N			77400	Leasing of intellectual property and similar products, except copyrighted works	(a) leasing of non-financial intangible assets (except copyrighted works, e.g.: books or software) (b) receiving royalties or licensing fee for the use of such as patented entities, trademarks or service marks, brand names, mineral exploration rights, franchise agreements, other intangible non-financial assets	

N	78			<b>Employment activities</b>	This division includes activities of listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies, supplying workers to clients' businesses for limited periods of time to supplement the working force of the client, and the activities of providing human resources and human resource management services for others on a contract or fee basis. This division also includes executive search and placement activities and theatrical casting agencies.	This division excludes activities of agents for individual artists (see 7490).
N		781		<i>Activities of employment placement agencies</i>	This group includes listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies.	
N			7810	<u>Activities of employment placement agencies</u>		activities of personal theatrical or artistic agents or agencies, see 74900
N			78100	Activities of employment placement agencies	(a) listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies (b) personnel search, selection referral and placement activities, including executive placement and search activities (c) activities of casting agencies and bureaus, such as theatrical casting agencies (d) activities of on-line employment placement agencies	
N		782		<i>Temporary employment agency activities</i>	This group includes activities of supplying workers to clients' businesses for limited periods of time to temporarily replace or supplement the working force of the client, where the individuals provided are employees of the temporary help service unit. However, units classified here do not provide direct supervision of their employees at the clients' work sites.	
N			7820	<u>Temporary employment agency activities</u>		
N			78200	Temporary employment agency activities	supplying workers to clients' businesses for limited periods of time to temporarily replace or supplement the working force of the client, where the individuals provided are employees of the temporary help service unit but do not provide direct supervision of their employees at the clients' work sites, provision of human resources to temporarily replace or supplement the workforce of the client	

N		783		<i>Other human resources provision</i>	This group includes provision of human resources for client businesses. This provision of human resources is typically done on a long-term or permanent basis and the units classified here may perform a wide range of human resource and personnel management duties associated with this provision. The units classified here represent the employer of record for the employees on matters relating to payroll, taxes, and other fiscal and human resource issues, but they are not responsible for direction and supervision of employees.	
N			7830	<u>Other human resources provision</u>		(a) provision of human resources functions together with supervision or running of the business, see the class in the respective economic activity of that business (b) provision of human resources to temporarily replace or supplement the workforce of the client. see 78200
N			78300	Provision of human resources for client businesses		
N	79			<b>Travel agency, tour operator, reservation service and related activities</b>	This division includes the activity of selling travel, tour, transportation and accommodation services to the general public and commercial clients and the activity of arranging and assembling tours that are sold through travel agencies or directly by agents such as tour operators, as well as other travel-related services including reservation services. The activities of tourist guides and tourism promotion activities are also included.	
N		791		<i>Travel agency and tour operator activities</i>	This group includes the activities of agencies, primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients and the activity of arranging and assembling tours that are sold through travel agencies or directly by agents such as tour operators.	
N			7911	<u>Travel agency activities</u>		
N			79110	Travel agency activities	activities of agencies, primarily engaged in selling travel, tour, transportation and accommodation services on a wholesale or retail basis to the general public and commercial clients	
N			7912	<u>Tour operator activities</u>		
N			79120	Tour operator activities	the activities of arranging and assembling tours that are sold through travel agencies or directly by tour operators; also includes the activities of tourist guides	

N		799		<i>Other reservation service and related activities</i>	This group includes provision of other travel-related reservation services such as reservations for transportation, hotels, restaurants, car rentals, entertainment and sport etc.; provision of time-share exchange services, ticket sales activities for theatrical, sports and other amusement and entertainment events; provision of visitor assistance services such as provision of travel information to visitors and activities of tourist guides; tourism promotion activities.	
N			7990	<u>Other reservation service and related activities</u>		(a) activities of travel agencies, see 79110 and tour operators, see 79120 (b) organization and management of events such as meetings, conventions and conferences, see 8230
N				79900	Other reservation service and related activities	(a) activities of marketing and promoting of services for conventions and visitors by providing information and assistance to organizations to locate accommodation (b) convention centre and entertainment venues (c) condominium time-share exchange services (d) activities of ticket agencies (e) other travel-related reservation services
N	80				<b>Security and investigation activities</b>	This division includes security-related services such as: investigation and detective services; guard and patrol services; picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit; operation of electronic security alarm systems, such as burglar and fire alarms, where the activity focuses on remote monitoring these systems, but often involves also sale, installation and repair services. If the latter components are provided separate, they are excluded from this division and classified in sale, construction etc.
N		801			<i>Private security activities</i>	This group includes the provision of one or more of the following: guard and patrol services, picking up and delivering money, receipts or other valuable items with personnel and equipment to protect such properties while in transit.
N			8010		<u>Private security activities</u>	public order and safety activities, see 8423

N			80100	Private security activities	the provision of one or more of the following: guard and patrol services, picking up and delivering money, receipts or other valuable items with personnel and equipment to protect such properties while in transit (e.g.: armored car services, bodyguard services, polygraph services, fingerprinting services and security guard services)	
N		802		<i>Security systems service activities</i>	This group includes monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance and installing, repairing, rebuilding, and adjusting mechanical or electronic locking devices, safes and security vaults. The units carrying out these activities may also engage in selling such security systems, mechanical or electronic locking devices, safes and security vaults.	
N			8020	<u>Security systems service activities</u>		(a) installation of security systems, see 43210 (b) selling security systems, mechanical or electronic locking devices, safes and security vaults, without monitoring, installation or maintenance services, see 47597 (c) security consultants, see 74900 (d) public order and safety activities, see 8423 (e) providing key duplication services, see 95299
N			80200	Security systems service activities	(a) activities of selling, monitoring or remote monitoring of electronic security alarm systems (e.g.: burglar and fire alarms), including their maintenance (b) activities of selling, installing, repairing, rebuilding and adjusting mechanical or electronic locking devices, safes and security vaults	
N		803		<i>Investigation activities</i>	This group includes investigation and detective services, and the activities of all private investigators, independent of the type of client or purpose of investigation.	
N			8030	<u>Investigation activities</u>		
N			80300	Investigation and detective activities	activities of all private investigators, independent of the type of client or purpose of investigation	

N	81				<b>Services to buildings and landscape activities</b>	This division includes the provision of a number of general support services, such as the provision of a combination of support services within a client's facilities, the interior and exterior cleaning of buildings of all types, cleaning of industrial machinery, cleaning of trains, buses, planes, etc., cleaning of the inside of road and sea tankers, disinfecting and exterminating activities for buildings, ships, trains, etc., bottle cleaning, street sweeping, snow and ice removal, provision of landscape care and maintenance services and provision of these services along with the design of landscape plans and/or the construction (i.e. installation) of walkways, retaining walls, decks, fences, ponds and similar structures	
N		811			<i>Combined facilities support activities</i>	This group includes provision of a combination of support services within a client's facility, such as general interior cleaning, maintenance, trash disposal, guard and security, mail routing, reception, laundry and related services to support operations within facilities. Units classified here provide operating staff to carry out these support activities, but are not involved with or responsible for the core business or activities of the client.	
N			8110		<u>Combined facilities support activities</u>		(a) provision of only one of the support services (e.g.: general interior cleaning services) or addressing only a single function (e.g.: heating), see the appropriate class according to the service provided (b) provision of management and operating staff for the complete operation of a client's establishment (e.g.: a hotel, restaurant, mine or hospital), see the class of the unit operated (c) provision of on site management and operation of a client's computer systems and/or data processing facilities, see 62020 (d) operation of correctional facilities on a contract or fee basis, see 84239

N			81100	Combined facilities support activities	provision of a combination of support services within a client's facility (e.g.: general interior cleaning, maintenance, trash disposal, guard and security, mail routing, reception, laundry) and related services to support operations within facilities but not involved with or responsible for the core business or activities of the client, management of facilities, such as military bases, prisons and other facilities (except computer facilities management) <u>facilities management</u> )	
N		812		<i>Cleaning activities</i>	This group includes the activities of general interior cleaning of all types of buildings, exterior cleaning of buildings, specialized cleaning activities for buildings or other specialized cleaning activities, cleaning of industrial machinery, cleaning of the inside of road and sea tankers, disinfecting and extermination activities for buildings and industrial machinery, bottle cleaning, street sweeping, snow and ice removal.	This group excludes agricultural pest control (Agriculture), steam-cleaning, sand blasting and similar activities for building exteriors (Construction), carpet and rug shampooing, drapery and curtain cleaning (Other service activities). Cleaning of new buildings immediately after construction is also excluded (Construction).
N			8121	<u>General cleaning of buildings</u>		specialized interior cleaning activities (e.g.: chimney cleaning, cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts, exhaust units), see 81299
N			81210	General cleaning of buildings		
N			8129	<u>Other building and industrial cleaning activities</u>		(a) agriculture pest control, see 01610 (b) cleaning of sewers and drains, see 37000 (c) automobile cleaning, car wash, see 45203
N			81291	Swimming pool cleaning and maintenance services		
N			81292	Disinfecting and exterminating activities		
N			81299	Other specialized cleaning of buildings, and cleaning of industrial locations and streets		

N		813		<i>Landscape care and maintenance service activities</i>	This group includes planting, care and maintenance of parks and gardens for private and public housing, public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.), municipal grounds (parks, green areas, cemeteries etc.), highway greenery (roads, train lines and tramlines, waterways, ports) and industrial and commercial buildings; greenery for buildings (roof gardens, façade greenery, indoor gardens), sports grounds (e.g. football fields, golf courses etc.), play grounds, lawns for sunbathing and other recreational parks, stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems) and plants for protection against noise, wind, erosion, visibility and dazzling. Maintenance of land in order to keep it in good ecological condition is also included.	
N			8130	<u>Landscape care and maintenance service activities</u>		(a) commercial production and planting for commercial production of plants, trees, see divisions 01, 02, and tree nurseries (except forest tree nurseries), see 01301, (b) maintenance of land to keep it in good condition for agricultural use, see 01610 (c) construction activities for landscaping purposes, see section F (d) landscape design and architecture activities, see 7110 (e) operation of botanical gardens, see 91030
N				81300 Landscape care and maintenance service activities	(a) planting, care and maintenance of parks and gardens for private and public housing, public and semi-public building (schools, hospitals, administrative building, etc), municipal grounds (parks, green areas, cemeteries, etc), highway greenery (roads, train lines and tramlines, waterways, ports) and industrial and commercial buildings (b) greenery for buildings (roof gardens, façade greenery, indoor gardens), (c) greenery for sports ground (e.g. football fields, golf courses, etc.), play grounds, lawns for sunbathing and other recreational parks, for stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewerage systems). Also, plants for protection against noise, wind, erosion, visibility and dazzling and maintenance of land in order to keep it in good agricultural and ecological condition	

N	82			<b>Office administrative, office support and other business support activities</b>	This division includes the provision of a range of day-to-day office administrative services, as well as ongoing routine business support functions for others, on a contract or fee basis. This division also includes all support service activities typically provided to businesses not elsewhere classified. Units classified in this division do not provide operating staff to carry out the complete operations of a business.	
N		821		<i>Office administrative and support activities</i>	This group includes the provision of a range of day-to-day office administrative services, such as financial planning, billing and record keeping, personnel and physical distribution and logistics for others on a contract or fee basis. This group includes also support activities for others on a contract or fee basis, that are ongoing routine business support functions that businesses and organizations traditionally do for themselves. Units classified in this group do not provide operating staff to carry out the complete operations of a business. Units engaged in one particular aspect of these activities are classified according to that particular activity.	
N			8211	<u>Combined office administrative service activities</u>		(a) provision of operating staff to carry out the complete operations of a business, see class according to the business/activity performed (b) provision of only one particular aspect of these activities, see class according to that particular activity
N				82110 Combined office administrative service activities	provision of a combination of day-to-day office administrative services, such as reception, financial planning, billing and record keeping, personnel and physical distribution (mail services) and logistics for others on a contract or fee basis	
N			8219	<u>Photocopying, document preparation and other specialized office support activities</u>		(a) printing of documents (offset printing, quick printing, etc.), see 1811 (b) direct mail advertising, see 7310 (c) specialized steno type services such as court reporting, see 8299 (d) public stenography services, see 8299
N				82191 Photocopying activities	document copying services without also providing printing services such as offset printing, quick printing, digital printing, prepress services	
N				82199 Document preparation and other specialized office support activities	letter or resume writing	

N		822			<i>Activities of call centres</i>	This group includes the activities of inbound call centre, answering calls from clients by using human operators, automatic call distribution, computer telephone integration, interactive voice response systems or similar methods to receive orders, provide product information, deal with customer requests for assistance or address customer complaints and activities of outbound call centers using similar methods to sell or market goods or services to potential customers, undertake market research or public opinion polling and similar activities for clients	
N			8220		<u>Activities of call centres</u>		
N				82200	Activities of call centres	(a) activities of inbound call centres, answering calls from clients by using human operators, automatic call distribution, computer telephone integration, interactive voice response systems or similar methods to receive orders, provide product information, deal with customer requests for assistance or address customer complaints (b) activities of outbound call centres using similar methods to sell or market goods or services to potential customers, undertake market research or public opinion polling and similar activities for clients	
N		823			<i>Organization of conventions and trade shows</i>	This group includes the organization, promotion and/or management of events, such as business and trade shows, conventions, conferences and meetings, whether or not including the management and provision of the staff to operate the facilities in which these events take place.	
N			8230		<u>Organization of conventions and trade shows</u>		
N				82300	Organization of conventions and trade shows	business and trade show organizers	
N		829			<i>Business support service activities n.e.c.</i>	This group includes the activities of collection agencies, credit bureaus and all support activities typically provided to businesses not elsewhere classified.	
N			8291		<u>Activities of collection agencies and credit bureaus</u>	(a) collection of payments for claims and remittance of payments collected to the clients (e.g.: bill or debt collection services) (b) compiling of information, such as credit and employment histories on individuals and credit histories on businesses and providing the information to financial institutions, retailers and others who have a need to evaluate the creditworthiness of these persons and businesses	

N			82910	Activities of collection agencies and credit bureaus		
N			8292	<u>Packaging activities</u>	packaging of meat, pharmaceuticals	(a) manufacture of soft drinks and production of mineral water, see 1104 (b) packaging activities incidental to transport, see 52299
N			82920	Packaging activities on a fee or contract basis, whether or not these involve an automated process		
N			8299	<u>Other business support service activities n.e.c.</u>	(a) providing verbatim reporting and stenotype recording of live legal proceedings & Real-time closed captioning of live television performances of meetings, conferences (b) address bar coding services and bar code imprinting services, also direct mailing (c) repossession services (d) parking fee collection services	(a) provision of document transcription services, see 82199 (b) providing film or tape captioning or subtitling services, see 59120
N			82990	Other business support service activities n.e.c.		
O				<b><i>PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY</i></b>	This section includes activities of a governmental nature, normally carried out by the public administration. This includes the enactment and judicial interpretation of laws and their pursuant regulation, as well as the administration of programmes based on them, legislative activities, taxation, national defence, public order and safety, immigration services, foreign affairs and the administration of government programmes. This section also includes compulsory social security activities. The legal or institutional status is not, in itself, the determining factor for an activity to belong in this section, rather than the activity being of a nature specified in the previous paragraph. This means that activities classified elsewhere in MSIC do not fall under this section, even if carried out by public entities. For example, administration of the school system (i.e. regulations, checks, curricula) falls under this section, but teaching itself does not (see section P), and a prison or military hospital is classified to health (see section Q). Similarly, some activities described in this section may be carried out	
O	84			<b>Public administration and defence; compulsory social security</b>	This division includes administration of the State and the economic and social policy of the community, provision of services to the community as a whole and compulsory social security activities	

O		841		<i>Administration of the State and the economic and social policy of the community</i>	This group includes general administration (e.g. executive, legislative, financial administration etc. at all levels of government) and supervision in the field of social and economic life.		
O			8411	<u>General public administration activities</u>	(a) executive and legislative administration of central, regional and local bodies (b) administration and supervision of fiscal affairs (c) budget implementation and management of public funds and public debt (d) administration of overall (civil) R&D policy and associated funds (e) administration and operation of overall economic and social planning and statistical services at the various levels of government	(a) operation of government owned or occupied buildings, see 68101, 68209 (b) administration of R&D policies intended to increase personal well-being and of associated funds, see 84129 (c) administration of R&D policies intended to improve economic performance and competitiveness, see 84139 (d) administration of defence-related R&D policies and of associated funds, see 8422 (e) operation of government archives, see 9101	
O				84110	General (overall) public administration activities		
O				8412	<u>Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security</u>	(a) sewage, refuse disposal and remediation activities, see divisions 37, 38, 39 (b) compulsory social security activities, see 84300 (c) education activities, see division 85 (d) human health-related activities, see division 86 (e) activities of libraries and archives (private, public or government operated), see 9101 (f) operation of museums and other cultural institutions, see 9102 (g) sporting or other recreational activities. see division 93	
O				84120	Government administration of economic and social programs		
O				8413	<u>Regulation of and contribution to more efficient operation of businesses</u>	mining and mineral resources affairs, such as discovery exploitation, conservation, marketing and other aspects of mineral production	research and experimental development activities, see division 72
O				84130	Regulation of and contribution to more efficient operation of businesses		
O				842	<i>Provision of services to the community as a whole</i>	This group includes foreign affairs, defence and public order and safety activities.	
O				8421	<u>Foreign affairs</u>	(a) administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organizations (b) administration, operation and support for information and cultural services intended for distribution beyond national boundaries (c) management of foreign trade, international financial and foreign technical affairs	international disaster or conflict refugee services, see 88909
O				84210	Foreign affairs		

O			8422	<u>Defence activities</u>	(a) administration, supervision and operation of military defence affairs and land, sea, air and space defence forces (b) administration, operation and support of civil defence forces (c) support for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved	(a) research and experimental development activities, see division 72 (b) activities of military tribunals, see 84235 (c) provision of supplies for domestic emergency use in case of peacetime disasters, see 84239 (d) educational activities of military schools, colleges and academies, see 8530 (e) activities of military hospitals, see 8610
O			84220	Military and civil defence services		
O			8423	<u>Public order and safety activities</u>	(a) administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces (b) firefighting and fire prevention (c) administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system (d) rendering of judgments and interpretations of the law (e) arbitration of civil actions (f) prison administration and provision of correctional services, including rehabilitation services (g) provision of supplies for domestic emergency use in case of peacetime disasters	(a) advice and representation in civil, criminal and other cases, see 6910 (b) operation of police laboratories, see 71200 (c) administration and operation of military armed forces, see 8422 (d) activities of prison schools, see division 85 (e) activities of prison hospitals, see 8610
O			84231	Police service		
O			84232	Law courts	activities of military tribunals	
O			84239	Other public order and safety affairs related services	(a) fire fighting and fire prevention (b) provision of supplies for domestic emergency use in case of peacetime disasters, (c) fishing inspection and patrol services. (d) Immigration service	(a) firefighting and fire-prevention services at airports provided by non-specialized units, see 52230 (b) forestry fire-protection and fire-fighting services, see 02400 (c) oil and gas field fire fighting, see 09100
O		843		<i>Compulsory social security activities</i>	This group includes funding and administration of government-provided social security programmes such as sickness, work-accident and unemployment insurance, retirement pensions and programmes covering losses of income due to maternity, temporary disablement, widowhood etc.	
O			8430	<u>Compulsory social security activities</u>		(a) non-compulsory social security, see 6530 (b) provision of welfare services see 8810 and social work (without accommodation) see 8890
O			84300	Compulsory social security activities		

<b>P</b>				<b>EDUCATION</b>	<p>This section includes education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc. Also included are military schools and academies, prison schools etc. at their respective levels. This section includes public as well as private education. For each level of initial education, the classes include special education for physically or mentally handicapped pupils. The breakdown of the categories in this section is based on the level of education offered as defined by the levels of ISCED 1997. The activities of educational institutions providing education at ISCED levels 0 and 1 are classified in group 851, those at ISCED levels 2 and 3 in group 852 and those at ISCED levels 4,5 and 6 in group 853.</p> <p>This section also includes instruction primarily concerned with sport and recreational activities such as <del>bridges or self and education support activities</del></p>	
<b>P</b>	<b>85</b>			<b>Education</b>	<p>This division includes pre-primary and primary education, secondary education, higher education, other education and educational support services.</p>	
<b>P</b>		851		<i>Pre-primary and primary education</i>	<p>This class includes the provision of instruction designed primarily to introduce very young children to a school-type environment and instruction that gives students a sound basic education in reading, writing and mathematics along with an elementary understanding of other subjects such as history, geography, natural science, social science, art and music. Such education is generally provided for children, however the provision of literacy programmes within or outside the school system, which are similar in content to programmes in primary education but are intended for those considered too old to enter elementary schools, is also included. Also included is the provision of programmes at a similar level, suited to children with special needs education. Education can be provided in classrooms or through radio, television broadcast, Internet, correspondence or at home.</p>	

<b>P</b>		8510		<u>Pre-primary and primary education</u>	(a) special education for handicapped students at this level (b) adult literacy programs within or outside the school system, which are similar in content to programmes in primary education but are intended for those considered too old to enter elementary schools	child day-care activities, see 88902
<b>P</b>			85101	Pre-primary education	nurseries, play groups and kindergartens	
<b>P</b>			85102	Primary education		
<b>P</b>	852			<i>Secondary education</i>	This group includes the provision of general secondary and technical and vocational secondary education.	
<b>P</b>		8521		<u>General secondary education</u>	sport schools and art schools	
<b>P</b>			85211	Lower secondary education		
<b>P</b>			85212	Upper secondary education		
<b>P</b>		8522		<u>Technical and vocational secondary education</u>		(a) technical and vocational education at post-secondary and university levels, see 8530 (b) automobile driving schools not intended for occupational drivers, see 85492 (c) job training forming part of social work activities without accommodation, see 8810, 8890
<b>P</b>			85220	Technical and vocational education below the level of higher education	(a) instruction for tourist guides, chefs, hoteliers and restaurateurs (b) special education for handicapped students at this level (c) computer repair training (d) cosmetology and barber schools	
<b>P</b>	853			<i>Higher education</i>	This group includes the provision of post-secondary non-tertiary and tertiary education, including granting of degrees at baccalaureate, graduate or post-graduate level. The requirement for admission is at least a high school diploma or equivalent general academic training. Education can be provided in classrooms or through radio, television broadcast, Internet or correspondence.	
<b>P</b>		8530		<u>Higher education</u>	(a) technical and vocational education at post-secondary and university levels (b) educational activities of military schools, colleges and academies	
<b>P</b>			85301	College and university education (Public)		
<b>P</b>			85302	College and university education (Private)	commercial and other technical institutes, nursing schools	

<b>P</b>		854		<i>Other education</i>	This group includes general continuing education and continuing vocational education and training for any profession. Instruction may be oral or written and may be provided in classrooms or by radio, television, Internet, correspondence or other means of communication. This group also includes the provision of instruction in athletic activities to groups or individuals, foreign language instruction, instruction in the arts, drama or music or other instruction or specialized training, not comparable to the education in groups 851 – 853.	
<b>P</b>			8541	<u>Sports and recreation education</u>	camps and school offering instruction in athletic, and overnight and day sports instruction camps	cultural education, see 8542
<b>P</b>			85410	Sports and recreation education	martial arts and yoga instruction	
<b>P</b>			8542	<u>Cultural education</u>		
<b>P</b>			85420	Music and dancing schools and other cultural education	Art instruction and photography schools (except commercial)	
<b>P</b>			8549	<u>Other education n.e.c.</u>		Adult literacy programs, see 8510
<b>P</b>			85491	Tuition centre		
<b>P</b>			85492	Driving school		
<b>P</b>			85493	Religious instruction		
<b>P</b>			85494	Computer training		
<b>P</b>			85495	Other non-degree vocational and technical training		Vocational and technical training at secondary level (see 85220) or higher degree-granting level (see 8530)
<b>P</b>			85499	Other education n.e.c	(a) language instruction and conversational skills instruction, speed reading instruction, public speaking training, flying schools (b) dressmaking and embroidery education	
<b>P</b>		855		<i>Educational support services</i>	This group includes provision of non-instructional services that support educational processes or systems such as educational consulting, educational guidance counseling services, educational testing evaluation services, educational testing services and organization of student exchange programs.	
<b>P</b>			8550	<u>Educational support services</u>	educational consulting activities	research and experimental development on social sciences and humanities, see 72200
<b>P</b>			85500	Educational support services		

Q					<b>HUMAN HEALTH AND SOCIAL WORK ACTIVITIES</b>	This section includes the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals.	
Q	86				<b>Human health activities</b>	This division includes activities of short- or long-term hospitals, general or specialty medical, surgical, psychiatric and substance abuse hospitals, sanatoria, preventoria, medical nursing homes, asylums, mental hospital institutions, rehabilitation centres, leprosaria and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions. It also includes medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons. It includes dental practice activities of a general or specialized nature and orthodontic activities. Additionally, this division includes activities for human health not performed by hospitals or by practicing medical doctors but by paramedical practitioners legally recognized to treat patients.	

Q		861		<i>Hospital activities</i>	<p>This group includes short- or long-term hospital activities, i.e. medical, diagnostic and treatment activities, of general hospitals (e.g. community and regional hospitals, hospitals of non-profit organizations, university hospitals, military-base and prison hospitals) and specialized hospitals (e.g. mental health and substance abuse hospitals, hospitals for infectious diseases, maternity hospitals, specialized sanatoriums).</p> <p>The activities are chiefly directed to inpatients, are carried out under the direct supervision of medical doctors and include services of medical and paramedical staff, services of laboratory and technical facilities, including radiologic and anaesthesiologic services, emergency room services, provision of operating room services, pharmacy services, food and other hospital services and services of family planning centres providing medical treatment such as sterilization and termination of pregnancy, with accommodation.</p>	
Q			8610	<u>Hospital and maternity home activities</u>	activities of prison hospitals	(a) laboratory testing and inspection of all types of materials and products, except medical, see 71200 (b) veterinary activities, see 75000 (c) health activities for military personnel in the field, see 8422 (d) dental practice activities of a general or specialized nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology, orthodontic activities, see 86203 (e) private consultants' services to inpatients, see 8620 (f) medical laboratory testing, see 86901 and ambulance transport activities, see 86909
Q				86101	Hospital activities	
Q				86102	Maternity home services (inside or outside hospital)	

Q		862		<i>Medical and dental practice activities</i>	<p>This group includes medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons, dental practice activities of a general or specialized nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology, orthodontic activities and family planning centres providing medical treatment such and sterilization and termination of pregnancy, without accommodation.</p> <p>These activities can be carried out in private practice, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, as well as in patients' homes.</p> <p>This group also includes dental activities in operating rooms and private consultants' services to inpatients.</p>	
Q			8620	<u>Medical and dental practice activities</u>	the consultation and treatment in the field of general and specialist medicine by general practitioners and medical specialist and surgeons	(a) production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 3250 (b) inpatient hospital activities, see 8610 (c) paramedical activities such as those of nurses and physiotherapists, see 8690
Q				86201	Clinics and general medical services	
Q				86202	Specialized medical services	
Q				86203	Dental services	dental practice activities of a general or specialized nature, e.g. dentistry, endodontic

Q		869		<i>Other human health activities</i>	<p>This group includes activities for human health not performed by hospitals or by medical doctors or dentists such as activities of nurses, midwives, physiotherapists or other paramedical practitioners in the field of optometry, hydrotherapy, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractic, acupuncture etc.</p> <p>These activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations and in residential health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere. These activities do not involve medical treatment.</p> <p>This group also includes activities of dental paramedical personnel such as dental therapists, school dental nurses and dental hygienists, who may work remote from, but are periodically supervised by the dentist, activities of medical laboratories such as X-ray laboratories and other diagnostic imaging centres and blood analysis laboratories, activities of</p>	
Q		8690		<u>Other human health activities</u>		(a) production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 3250 (b) transfer of patients, with neither equipment for lifesaving nor medical personnel, see divisions 49, 50, 51 (c) non-medical laboratory testing, see 71200 (d) testing activities in the field of food hygiene, see 71200 (e) hospital activities, see 86101 (f) medical and dental practice activities, see 8620 (g) nursing care facilities, see 8710 (h) foot massage or other massage, see 96091
Q			86901	Medical laboratories	X-ray laboratories and other diagnostic imaging centers, blood analysis laboratories	
Q			86902	Midwifery practice		
Q			86903	Physiotherapy and occupational therapy service		
Q			86904	Acupuncture services		
Q			86905	Herbalist services		
Q			86909	Other medical services n.e.c.	the activities for human health provided by nurses, physiotherapists or other paramedical practitioners	

Q	87			<b>Residential care activities</b>	This division includes the provision of residential care combined with either nursing, supervisory or other types of care as required by the residents. Facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely <u>some level of nursing services.</u>	
Q		871		<i>Residential nursing care facilities</i>	This group includes the activities of homes for the elderly with nursing care, convalescent homes, rest homes with nursing care, nursing care facilities and nursing homes.	
Q			8710	<u>Residential nursing care facilities</u>		(a) in-home services provided by health care professionals, see division 86 (b) homes for the elderly without or with minimal nursing care, see 8730 (c) social work activities with accommodation, such as orphanages, children's boarding homes and hostels, temporary homeless shelters, see 8790
Q				87100 Residential nursing care facilities		
Q		872		<i>Residential care activities for mental retardation, mental health and substance abuse</i>	This group includes the provision of residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems. Facilities provide room, board, protective supervision and counselling and some health care. It also includes provision of residential care and treatment for patients with mental health and substance abuse illnesses.	
Q			8720	<u>Residential care activities for mental retardation, mental health and substance abuse</u>		the social work activities with accommodation, such as temporary homeless shelters, see 8790
Q				87201 Drug rehabilitation centers		
Q				87209 Others residential care activities for mental retardation n.e.c.		
Q		873		<i>Residential care activities for the elderly and disabled</i>	This group includes the provision of residential and personal care services for the elderly and disabled who are unable to fully care for themselves and/or who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these units provide skilled nursing care for residents in separate on-site facilities.	

Q			8730	<u>Residential care activities for the elderly and disabled</u>		(a) homes for the elderly with nursing care, see 87101 (b) social work activities with accommodation where medical treatment or accommodation are not important elements, see 8790
Q			87300	Residential care activities for the elderly and disabled		
Q		879		<i>Other residential care activities</i>	<p>This group includes the provision of residential and personal care services for persons, except the elderly and disabled, who are unable to fully care for themselves or who do not desire to live independently.</p> <p>This group includes activities provided on a round-the-clock basis directed to provide social assistance to children and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements such as orphanages, children's boarding homes and hostels, temporary homeless shelters and institutions that take care of unmarried mothers and their children. The activities may be carried out by public or private organizations.</p> <p>This group also includes activities of halfway group homes for persons with social or personal problems, halfway homes for delinquents and offenders and disciplinary camps.</p>	
Q			8790	<u>Other residential care activities (the activities may be carried out by government offices or private organizations)</u>	social work activities with accommodation where medical treatment or accommodation are not important elements: (a) women's refuge operations (b) juvenile homes services (c) home for the handicapped operations	(a) funding and administration of compulsory social security programmers, see 8430 (b) nursing care facilities, see 8710 (c) residential care activities for mental retardation, mental health and substance abuse, see 8720 (d) residential care activities for the elderly or disabled, see 8730 (e) adoption activities, see 88909 (f) short-term shelter activities for disaster victims, see 88909
Q			87901	Residential care for children (includes orphanages)		
Q			87902	Residential care for adults who are neither elderly nor disabled		
Q	88			<b>Social work activities without accommodation</b>	This division includes the provision of a variety of social assistance services directly to clients. The activities in this division do not include accommodation services, except on a temporary basis.	

Q		881		<i>Social work activities without accommodation for the elderly and disabled</i>	This group includes social, counselling, welfare, referral and similar services which are aimed at the elderly and disabled in their homes or elsewhere and carried out by public or by private organizations, national or local self-help organizations and by specialists providing counselling services such as visiting of the elderly and disabled, day-care activities for the elderly or for handicapped adults and vocational rehabilitation and habilitation activities for disabled persons provided that the education component is limited.	
Q			8810	<u>Social work activities without accommodation for the elderly and disabled (carried out by government offices or by private organizations)</u>		(a) funding and administration of compulsory social security programmers, see 8430 (b) activities similar to those described in this class, but including accommodation, see 8730 (c) day-care activities for handicapped children, see 88902
Q				88100	Social work activities without accommodation for the elderly and disabled (carried out by government offices or by private organizations)	
Q		889		<i>Other social work activities without accommodation n.e.c.</i>	This group includes social, counselling, welfare, refugee, referral and similar services which are delivered to individuals and families in their homes or elsewhere and carried out by public or by private organizations, disaster relief organizations and national or local self-help organizations and by specialists providing counseling services such as welfare and guidance activities for children and adolescents, adoption activities, activities for the prevention of cruelty to children and others, household budget counselling, marriage and family guidance, credit and debt counselling services, community and neighborhood activities, activities for disaster victims, refugees, immigrants etc., including temporary or extended shelter for them, vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited, eligibility determination in connection with welfare aid, rent supplements or food stamps, child day-care activities, including for handicapped children, day facilities for the homeless and other socially weak groups and charitable	

Q			8890	<u>Other social work activities without accommodation n.e.c.</u>		(a) funding and administration of compulsory social security programmers, see 8430 (b) activities similar to those described in this class, but including accommodation, see 8790
Q			88901	Counseling service		
Q			88902	Child day-care activities	Includes for handicapped children	
Q			88909	Other social work activities without accommodation n.e.c.	(a) international disaster or conflict refugee services include activities for disaster victims, refugees, immigrants etc., including temporary or extended shelter for them (b) adoption activities, activities for the prevention of cruelty to children and others (c) alcoholics anonymous society operations (d) voluntary welfare services for the collection allocation of funds for welfare purposes (e) service provided by youth associations (f) other services provided by membership organizations n.e.c.	
R				<b>ARTS, ENTERTAINMENT AND RECREATION</b>	This section includes a wide range of activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, operation of museum sites, gambling, sports and recreation activities.	
R	90			<b>Creative, arts and entertainment activities</b>	This division includes the operation of facilities and provision of services to meet the cultural and entertainment interests of their customers. This includes the production and promotion of, and participation in, live performances, events or exhibits intended for public viewing; the provision of artistic, creative or technical skills for the production of artistic products and live performances.	

<b>R</b>		900		<i>Creative, arts and entertainment activities</i>	This group includes production of live theatrical presentations, concerts and opera or dance productions and other stage productions such as activities of groups, circuses or companies, orchestras or bands and activities of individual artists such as authors, actors, directors, producers, musicians, lecturers or speakers, stage-set designers and builders etc. Operation of concert and theatre halls and other arts facilities, activities of sculptors, painters, cartoonists, engravers, etchers etc., activities of individual writers, for all subjects including fictional writing, technical writing etc., activities of independent journalists and restoring of works of art such as paintings etc., are also included. This group also includes activities of producers or entrepreneurs of arts live events, with or without facilities.	
<b>R</b>		9000		<u>Creative, arts and entertainment activities</u>		(a) manufacture of statues, other than artistic originals, see 2396 (b) restoring of historical sites and buildings, see 41002 (c) motion picture and video production, see 5911, 5912 (d) operation of cinemas, see 59140 (e) activities of personal theatrical or artistic agents or agencies, see 74900 (f) casting activities, see 78100 (g) activities of ticket agencies, see 79900 (h) operation of museums of all kinds, see 91020 (i) sports and amusement and recreation activities, see division 93 (j) restoring of furniture (except museum type restoration), see 95240
<b>R</b>			90001	Theatrical producer, singer group band and orchestra entertainment services	circuses and individual artists	
<b>R</b>			90002	Operation of concert and theatre halls and other arts facilities	booking agency activities (in connection with theatrical production entertainment attractions)	
<b>R</b>			90003	Activities of sculptors, painters, cartoonists, engravers, etchers, etc.	Restoration of painting and other works of art	
<b>R</b>			90004	Activities of independent journalists and other individual writers, for all subjects	(a) fictional writing, technical writing, etc. (b) activities of authors of scientific and technical books (c) activities of independent authors	
<b>R</b>			90009	Creative, arts and entertainment activities n.e.c.		

<b>R</b>	<b>91</b>			<b>Libraries, archives, museums and other cultural activities</b>	This division includes activities of libraries and archives; the operation of museums of all kinds, botanical and zoological gardens; the operation of historical sites and nature reserves activities. It also includes the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest (e.g. world heritage sites, etc.).	This division excludes sports and amusement and recreation activities, such as the operation of bathing beaches and recreation parks (see division 93).
<b>R</b>		910		<i>Libraries, archives, museums and other cultural activities</i>	This group includes library and archives activities; museums activities and operation of historical sites and buildings; botanical and zoological gardens and nature reserves activities	
<b>R</b>			9101	<u>Library and archives activities</u>	activities of libraries and archives (private, public or government operated)	
<b>R</b>			91010	Library and archives activities		
<b>R</b>			9102	<u>Museums activities and operation of historical sites and buildings</u>		(a) renovation and restoration of historical sites and buildings, see section F (b) restoration of works of art and museum collection objects, see 90009 (c) activities of libraries and archives, see 9101
<b>R</b>			91020	Museums activities and operation of historical sites and buildings		
<b>R</b>			9103	<u>Botanical and zoological gardens and nature reserves activities</u>	the operation of botanical and zoological gardens and of nature reserves including wildlife preservation, etc.	(a) landscape and gardening services, see 81300 (b) operation of sport fishing and hunting preserves, see 93199
<b>R</b>			91030	Botanical and zoological gardens and nature reserves activities		
<b>R</b>	<b>92</b>			<b>Gambling and betting activities</b>	This division includes the operation of gambling facilities such as casinos, bingo halls and video gaming terminals and the provision of gambling services, such as lotteries and off-track betting.	
<b>R</b>		920		<i>Gambling and betting activities</i>	This group includes bookmaking and other betting operations, off-track betting, operation of casinos, including “floating casinos”, sale of lottery tickets, operation (exploitation) of coin-operated gambling machines and operation of virtual gambling web sites.	
<b>R</b>			9200	<u>Gambling and betting activities</u>	(a) bookmaking and other betting operations (b) off-track betting (c) operation of casinos, including “floating casinos” (d) sale of lottery tickets (e) operation (exploitation) of coin-operated gambling machines	
<b>R</b>			92000	Gambling and betting activities		

R	93			<b>Sports activities and amusement and recreation activities</b>	This division includes the provision of recreational, amusement and sports activities (except museums activities, preservation of historical sites, botanical and zoological gardens and nature reserves activities; and gambling and betting activities).	Excluded from this division are dramatic arts, music and other arts and entertainment such as the production of live theatrical presentations, concerts and opera or dance productions and other stage productions, see division 90.
R		931		<i>Sports activities</i>	This group includes the operation of sports facilities; activities of sports teams or clubs primarily participating in live sports events before a paying audience; independent athletes engaged in participating in live sporting or racing events before a paying audience; owners of racing participants such as cars, dogs, horses, etc. primarily engaged in entering them in racing events or other spectator sports events; sports trainers providing specialized services to support participants in sports events or competitions; operators of arenas and stadiums; other activities of organizing, promoting or managing sports events, n.e.c.	
R			9311	<u>Operation of sports facilities for indoor or outdoor sports events</u>		(a) renting of recreation and sports equipment, see 7721 (b) park and beach activities, see 93291
R			93111	Operation of sports facilities	a) managing and providing the staff to operate these facilities (b) racetrack for auto, dog, horse races	
R			93112	Fitness centres	Yoga school	
R			9312	<u>Activities of sports clubs</u>		(a) sports instruction by individual teachers, trainers, see 85410, (b) operation of sports facilities and organization and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs with their own facilities, see 93111
R			93120	The operation of sports clubs such as football club, bowling club, swimming club, etc.		
R			9319	<u>Other sports activities</u>		(a) breeding of racing horses, see 01420, and renting of sports equipment, see 7721 (b) activities of sport and game schools and of sports instructors, teachers, coaches, see 8541 (c) organization and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs with see 93111/ without own facilities, see 93120 (d) park and beach activities, see 93291

<b>R</b>			93191	Activities of producers or promoters of sports events, with or without facilities		
<b>R</b>			93192	Activities of sports leagues and regulating bodies		
<b>R</b>			93199	Other sports activities n.e.c.	(a) Activities of racing stables, kennels and garages (b) preserves and other support activities for recreational sport hunting or fishing	
<b>R</b>		932		<i>Other amusement and recreation activities</i>	This group includes the activities of a wide range of units that operate facilities or provide services to meet the varied recreational interests of their patrons including the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds.	
<b>R</b>			9321	<u>Activities of amusement parks and theme parks</u>		
<b>R</b>			93210	Activities of amusement parks and theme parks	Includes operation of mechanical rides, water rides, games, shows, theme exhibits and picnic grounds	
<b>R</b>			9329	<u>Other amusement and recreation activities n.e.c.</u>		(a) fishing cruises (sea and coastal), see 5011, fishing cruises (inland water), see 50213 (b) the provision of space and facilities for short stay by visitors in recreational parks and forests and campgrounds, see 55200, and beverage serving activities of discotheques, see 56301 (c) recreational camps, hunting and fishing camps, campsites and campgrounds, see 55200 (d) separate renting of leisure and pleasure equipment, see 7721 (e) activities of amusement parks and theme parks, see 93210
<b>R</b>			93291	Activities of recreation parks and beaches	renting of facilities such as bathhouses, lockers, chairs, etc.	
<b>R</b>			93299	Any other amusement and recreation activities n.e.c.	Includes discotheques and dance floors without beverage service, marinas for pleasure boats, renting of leisure and pleasure equipment.	
<b>S</b>				<b><i>OTHER SERVICE ACTIVITIES</i></b>	This section (as a residual category) includes the activities of membership organizations, the repair of computers and personal and household goods and a variety of personal service activities not covered elsewhere.	

S	94			<b>Activities of membership organizations</b>	This division includes activities of organizations representing interests of special groups or promoting ideas to the general public. These organizations usually have a constituency of members, but their activities may involve and benefit non-members as well. The primary breakdown of this division is determined by the purpose that these organizations serve, namely interests of employers, self-employed individuals and the scientific community (group 941), interests of employees (group 942) or promotion of religious, political, cultural, educational or recreational ideas and activities (group 949)	
S		941		<i>Activities of business, employers and professional membership organizations</i>	This group includes the activities of units that promote the interests of the members of business and employers organizations. In the case of professional membership organizations, it also includes the activities of promoting the professional interests of members of the profession.	
S			9411	<u>Activities of business and employers membership organizations</u>		activities of trade unions, see 94200
S				94110 Activities of business and employers membership organizations		
S			9412	<u>Activities of professional membership organizations</u>		education provided by these organizations, see division 85
S				94120 Activities of professional membership organizations		
S		942		<i>Activities of trade unions</i>	This group includes promoting of the interests of organized labor and union employees, activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation, and in concerted action through organization and activities of single plant unions, of unions composed of affiliated branches and of labour organizations composed of affiliated unions on the basis of trade, region, organizational structure or other criteria.	
S			9420	<u>Activities of trade unions</u>		education provided by such organizations, see division 85
S				94200 Activities of trade unions		
S		949		<i>Activities of other membership organizations</i>	This group includes the activities of units (except business and employers organizations, professional organizations, trade unions) that promote the interests of their members.	

S			9491		<u>Activities of religious organizations</u>		(a) education provided by such organizations, see division 85 (b) health activities by such organizations, see divisions 86 (c) social work activities by such organizations, see divisions 87, 88
S				94910	Activities of religious organizations		
S			9492		<u>Activities of political organizations</u>		
S				94920	Activities of political organizations		
S			9499		<u>Activities of other membership organizations n.e.c.</u>		(a) activities of professional artistic groups or organization, see 9000 (b) activities of sports clubs, see 93120 (c) activities of professional associations, see 9412
S				94990	Activities of other membership organizations n.e.c.	(a) consumer associations, automobile associations, associations of youth, book clubs, senior citizens clubs, etc.	
S	95				<b>Repair of computers and personal and household goods</b>	This division includes the repair and maintenance of computers peripheral equipment such as desktops, laptops, computer terminals, storage devices and printers. It also includes the repair of communications equipment such as fax machines, two-way radios and consumer electronics such as radios and TVs, home and garden equipment such as lawn-mowers and blowers, footwear and leather goods, furniture and home furnishings, clothing and clothing accessories, sporting goods, musical instruments, hobby articles and other personal and household goods	Excluded from this division is the repair of medical and diagnostic imaging equipment, measuring and surveying instruments, laboratory instruments, radar and sonar equipment, see 3313.
S		951			<i>Repair of computers and communication equipment</i>	This group includes the repair and maintenance of computers and peripheral equipment and communications equipment.	
S			9511		<u>Repair of computers and peripheral equipment</u>		the repair and maintenance of carrier equipment modems, see 95129
S				95110	Repair of computers and communications equipment	- repair of computers and computing machinery and peripheral equipment such as desktop computers, laptop computers, magnetic disk drives, printers, monitors, keyboards, mice, joysticks and trackball accessories, internal and external computer modems, dedicated computer terminals, computer servers, scanners, including bar code scanners, smart card readers, virtual reality helmets and computer projectors, etc. - repair and maintenance of computer terminals like automatic teller machines (ATM's); point-of-sale (POS) terminals not mechanically operated	
S			9512		<u>Repair and maintenance of communication equipment</u>		
S				95121	Repair and maintenance of cellular phones		

S			95129	Repair and maintenance of communications equipment, n.e.c.		
S		952		<i>Repair of personal and household goods</i>	This group includes the repair and servicing of personal and household goods.	
S			9521	<u>Repair of consumer electronics</u>		
S			95211	Repair and maintenance of video and audio equipment		
S			95219	Repair and maintenance of other consumer electronics		
S		9522		<u>Repair of household appliances and home and garden equipment</u>		a) repair of hand held power tools, see 3312 (b) repair of central air conditioning systems, see 4322
S			95220	Repair and servicing of household appliances, including garden equipment	(a) refrigerators (b) stoves (c) washing machines (d) clothes dryers (e) room air conditioners, etc.	
S		9523		<u>Repair of footwear and leather goods</u>		
S			95230	Repair of footwear and leather goods such as boots, shoes, fitting of heels, luggage and the like		
S		9524		<u>Repair of furniture and home furnishings</u>		
S			95240	Repair of furniture and home furnishings	(a) reupholstering (b) refinishing (c) repairing and restoring of furniture (d) home furnishings including office furniture (e) self-standing or free-standing furniture	
S			9529	<u>Repair of personal and household goods, n.e.c.</u>		(a) industrial engraving of metals, see 25920 (b) repair of hand held power tools, see 3312 (c) repair of sporting and recreational guns, see 3312 (d) repair of time clocks, time/date stamps, time locks and similar time recording devices, see 33130
S			95291	Repair of bicycles		
S			95292	Repair and alteration of clothing		
S			95293	Repair and alteration of jewelry		
S			95299	Repair of other personal and household goods n.e.c.	providing key duplication services, repair of watches, repair of sporting goods, repair of books, repair of musical instruments, repair of toys and similar articles	
S	96			<b>Other personal service activities</b>	This division includes all service activities not mentioned elsewhere in the classification. Notably it includes types of services such as washing and (dry-) cleaning of textiles and fur products, hairdressing and other beauty treatment, funeral and related activities.	

<b>S</b>		960		<i>Other personal service activities</i>	This group includes washing and (dry-) cleaning of textile and fur products hair-;dressing and other beauty treatment; funeral and related activities; other personal service activities n.e.c.	
<b>S</b>			9601	<u>Washing and (dry-) cleaning of textile and fur products</u>		(a) renting of clothing other than work uniforms, even if cleaning of these goods is an integral part of the activity, see 7730 (b) repair and alteration of clothing, etc., as an independent activity, see 95292
<b>S</b>				96011 Laundering and dry-cleaning for clothes, pressing, etc.		
<b>S</b>				96019 Washing and cleaning of textiles, n.e.c.		
<b>S</b>			9602	<u>Hairdressing and other beauty treatment</u>	barber shops	manufacture of wigs, see 3290
<b>S</b>				96020 Hairdressing and other beauty treatment		
<b>S</b>			9603	<u>Funeral and related activities of human or animal corpses and related activities</u>	embalming and mortician services, burial and cremation services, rental and maintenance of graves	religious funeral service activities, see 9491
<b>S</b>				96030 Funeral of human (or animal) corpses and related activities		
<b>S</b>			9609	<u>Other service activities n.e.c.</u>		(a) veterinary activities, see 7500 (b) activities of fitness centres, see 93112
<b>S</b>				96091 Foot massage, massage salons, etc.		
<b>S</b>				96092 Astrological and spiritualists' activities		
<b>S</b>				96093 Social activities such as marriage bureau , escort services, or dating services		
<b>S</b>				96094 Pet care services	boarding, grooming, sitting and training pets	
<b>S</b>				96099 Other service activities n.e.c.	photo booths, weighing machines, coin operated lockers, etc.	
<b>T</b>				<b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE</b>	This section includes activities of households as employers of domestic personnel and undifferentiated goods-and services-producing activity of private households for own use.	

<b>T</b>	<b>97</b>			<b>Activities of households as employers of domestic personnel</b>	This division includes the activities of households as employers of domestic personnel such as maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries etc. It allows the domestic personnel employed to state the activity of their employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.	This division excludes provision of services such as cooking, gardening etc. by independent service providers (companies or individuals).
<b>T</b>		970		<i>Activities of households as employers of domestic personnel</i>		
<b>T</b>			9700	<u>Activities of households as employers of domestic personnel</u>	the activities of households as employers of domestic personnel (e.g.: maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries, household cleaners, individuals providing confinement services, grass cutter, etc.)	(a) provision of services (e.g.: cooking, gardening, etc.) by independent service providers (companies or individuals), see according to type of service (b) other support activities typically provided to businesses not elsewhere classified such as runner is classified in class 8299 (c) repossession services such as car reposessor is classified in class 8299 (d) photographic activities is classified in class 7420 (e) renovation and repair of dwellings and other structures are classified in division 43 specialized construction activities (f) repair of personal and household goods is classified in group 952
<b>T</b>			97000	Activities of households as employers of domestic personnel		
<b>T</b>	<b>98</b>			<b>Undifferentiated goods- and services-producing activities of private households for own use</b>	This division includes the undifferentiated subsistence goods-producing and services-producing activities of households. Households should be classified here only if it is impossible to identify a primary activity for the subsistence activities of the household. If the household engages in market activities, it should be classified according to the primary market activity carried out	

<b>T</b>		981		<i>Undifferentiated goods-producing activities of private households for own use</i>	This group includes the undifferentiated subsistence goods-producing activities of households, that is to say, the activities of households that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, the production of shelter and clothing and other goods produced by the household for its own subsistence. In application, if households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of CSIC. If households principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of CSIC.	
<b>T</b>			9810	<u>Undifferentiated goods-producing activities of private households for own use</u>		
<b>T</b>				98100	Undifferentiated goods-producing activities of private households for own use	
<b>T</b>		982		<i>Undifferentiated service-producing activities of private households for own use</i>	This group contains the undifferentiated subsistence services-producing activities of households i.e. the activities of households that are engaged in a variety of activities that produce services for their own subsistence. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence. In application, if households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated goods-producing subsistence activities of households.	
<b>T</b>			9820	<u>Undifferentiated service-producing activities of private households for own use</u>		
<b>T</b>				98200	Undifferentiated service-producing activities of private households for own use	
<b>U</b>				<b>ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES</b>	This sections includes activities of international organizations such as the United Nations and the specialized agencies of the United Nations system, regional bodies etc. and also includes activities of diplomatic and consular missions when being determined by the country of their location rather than by the country they represent.	

U	99				<b>Activities of extraterritorial organizations and bodies</b>	This division includes activities of international organizations such as the United Nations and the specialized agencies of the United Nations system, regional bodies etc., the International Monetary Fund, the World Bank, the World Customs Organization, the Organization for Economic Co-operation and Development, the Organization of Petroleum Exporting Countries, the European Communities, the European Free Trade Association etc. and activities of diplomatic and consular missions when being determined by the country of their location rather than by the country they represent.	
U		990			<i>Activities of extraterritorial organizations and bodies</i>		
U			9900		<u>Activities of extraterritorial organizations and bodies</u>		
U				99000	Activities of extraterritorial organizations and bodies	the activities of international organizations such as the United Nations and its specialized agencies, regional bodies, etc., the Organization of American States, the Council for Mutual Economic Assistance, the European Communities, the Organization for Economic Co-operation and Development, the Organization for African Unity, the League of Arab States, Association of South East Asian Nations (ASEAN), Association of Natural Rubber Producing Countries (ANRPC), Association of Tin Producing Countries (ATPC), Asia Pacific Development Centre (APDC), the Customs Co-operation Council, the Organization of Oil Producing and Exporting Countries (OPEC), the International Monetary Fund (IMF), the World Bank, etc.	