

# Pacific Standard Industrial Classification





# **PACIFIC STANDARD INDUSTRIAL CLASSIFICATION OF ALL ECONOMIC ACTIVITIES 2014**

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## Foreword

The Pacific Standard Industrial Classification of All Economic Activities (PACSIC) 2014 is a regional classification of all productive activities undertaken in the Pacific Island Countries and Territories (PICTs). It has been derived from the United Nations (UN) International Standard Industrial Classification of All Economic Activities (ISIC) Revision 4<sup>1</sup>.

Its main purpose is to provide PICTs a coherent and consistent classification structure of activity categories based on a set of internationally agreed concepts, definitions, principles and classification for use in the collection and reporting of statistics according to kind of economic activity in the fields of economic and social statistics, such as, on:

1. National accounts, in particular the Gross Domestic Product (GDP)
  - a. Contribution of different industries to GDP
  - b. Monitoring economic growth
2. Demography of enterprises
  - a. The types of industries operating (e.g. mining and quarrying, construction, real estate)
  - b. The types of legal organisations existing (e.g. private limited company, non-profit institutions, partnerships)
  - c. Ownership status of businesses operating (e.g. foreign or locally owned)
3. Number of people engaged
  - a. Number of people employed, working proprietors and unpaid family workers in different industries
  - b. Compensation of employees (includes payment in kind)
  - c. Male-female breakdown

It can also be used for non-statistical purposes such as in tax collection and issuing of business licenses.

PACSIC 2014 also includes guidance on data reporting on the informal sector and imputed rental services of owner-occupied dwellings as an analytical tool, because for conceptual reasons they do not fall within the PACSIC 2014 structure. By including these, PACSIC 2014 enables household survey statisticians and national account statisticians easy access to well classified, high-quality data from the household sector for inclusion in the national accounts.

PACSIC 2014 is a tool that will enable comparison of PICTs data on economic activities both regionally and internationally.

PACSIC 2014 can be used by PICTs either in its current form or as a guide in developing national industrial activity classifications, which also contains industries specific to a particular country, as illustrated in Papua New Guinea's adaptation in Papua New Guinea Standard Industrial Classification 2014 (PNGSIC 2014).

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<sup>1</sup> The original version of ISIC was adopted in 1948. The first revision of ISIC (ISIC, Rev. 1) was issued in 1958, after having been considered by the United Nations Statistical Commission at its tenth session. The second revision (ISIC, Rev. 2) was issued in 1968 after proposals for the revision had been considered and approved by the Commission at its fifteenth session, in 1968. The third revision of ISIC (ISIC, Rev. 3) was considered and approved by the Commission at its twenty-fifth session, in 1989, and issued in 1990. The update to the third revision (ISIC, Rev. 3.1) was considered and approved by the Commission at its thirty-third session, in 2002, and issued in 2004. ISIC Rev. 4 was published in 2008. Refer to Historical background on pages ix–xi of ISIC Rev 4.



## Regional acceptance of PACSIC 2014

### The Pacific Region

The Pacific Ocean is the largest of the world's oceans. The 22 Pacific Island country (15) and territory (7) members of SPC are diverse in size, culture and economy. The islands are grouped into 3 regions, namely Melanesia, Micronesia and Polynesia.

**Melanesia** comprises Papua New Guinea, Solomon Islands, Fiji, New Caledonia and Vanuatu.

**Micronesia** comprises Federated States of Micronesia, Guam, Kiribati, Northern Marianas, Marshall Islands, Nauru and Palau.

**Polynesia** comprises American Samoa, Cook Islands, French Polynesia, Niue, Samoa, Tonga, Tuvalu, Tokelau, Pitcairn and Wallis and Futuna.

The islands range in geographical size and population from Papua New Guinea, with the largest land area of 462,840 km<sup>2</sup> and a population of around 7.4 million people, to Tokelau with the smallest land area of 12 km<sup>2</sup> (population of 1,200), and Pitcairn with the smallest population of 60 people (47 km<sup>2</sup> of land)<sup>2</sup>.

Thus, to measure and compare PICTs' economic performance, it is important to have good standards and classifications. PACSIC 2014 is a step in that direction.

### Acceptance of PACSIC

PACSIC 2014 was developed by consulting with PICTs' national statistical offices (NSOs) to include features that make it more useful for countries in the Pacific.

Views of the Fisheries, Aquaculture and Marine Ecosystems (FAME) Division of the Secretariat of the Pacific Community (SPC) have also been incorporated in the development of the classification. An objective of FAME is the development of sustainable fisheries in the Pacific, with one particular project objective targeting to give a 'fairer slice' (e.g. income, contribution to GDP) of the high-value tuna fisheries to PICTs. PACSIC 2014 can be used as a baseline and performance indicator to understand FAME's effectiveness in developing fisheries (for example, by increasing employment within the fisheries sector, new industry development or export creation) and its contribution to various economic indicators, such as employment and productivity. Aside from being useful for the purpose of understanding effectiveness of development intervention, it will help raise awareness of the economic importance of fisheries to SPC member countries, which is particularly important in small island states and those experiencing significant growth in domestic productivity and on-shore value adding.

With the release of the new International Standard Classification of Education<sup>3</sup> (ISCED) 2011 it was decided that PACSIC 2014 would adopt the new ISCED for the section on education on page 204 rather than the old ISCED 1997 which is currently used in ISIC Rev 4. The use of ISCED 2011 supports the approach taken by Pacific countries for international reporting of education data and indicators as discussed at the February 2014 Regional Workshop on Education Data and Indicators in Noumea.

<sup>2</sup> Source: SPC's 2013 Pocket Statistical Summary. Note: Data on all PICTs can be obtained from the 2013 Pocket Summary as well as [www.spc.int/prism](http://www.spc.int/prism).

<sup>3</sup> ISCED was developed by UNESCO as an instrument for assembling, compiling and presenting statistics of education, both within individual countries and internationally. It is a multi-purpose classification of educational programmes used for statistics on student enrolment and human or financial resources invested in education, as well as on the educational attainment of the population as obtained, for example, from population censuses or labour-force surveys.





The decision to use ISIC Rev. 4 to derive PACSIC 2014 was based on ISIC being the international statistical reference classification for economic activities and its strong link to other international statistical classifications. ISIC is also viewed by SPC and the PICTs as an effective tool for the harmonization of economic statistics.

In using ISIC Rev. 4 to derive PACSIC 2014, the ISIC category class has been split into sub-classes to allow for classification at the regional level:

- At the class level there are instances when ISIC class categories are either expanded or contracted, depending on the economic situation in PICTs.
  - If a particular economic activity is especially well developed, or of significant economic importance (e.g. production of kava), the relevant ISIC class is expanded/split into sub-classes.
  - If on the other hand an economic activity does not exist or may not develop in the next few years (e.g. manufacture of guns under manufacturing), the relevant part of the classification has been contracted/dropped, refer to 'Classes dropped' on page vi.
  - There are, however, a few economic activities that are currently not being undertaken in PICTs, but for which PICTs have either issued licences for operations or are expecting the activities to take place in the next few years. Those economic activities have been retained in PACSIC 2014.
- PACSIC 2014 can be easily converted to ISIC Rev. 4 because the categories at the most detailed level of PACSIC 2014 (i.e. 5-digit level known as sub-class), are subdivisions of the most detailed level of ISIC Rev. 4 (i.e. 4-digit level known as class).



## Classes dropped

The following classes in Sections A, B, C and H of ISIC Rev. 4 are not included in PACSIC 2014 because such activities do not take place in the PICTs.

### ***Section A: Agriculture, forestry and fishing***

<b>CLASS</b>	<b>DESCRIPTION</b>
0143	Raising of camels and camelids

### ***Section B: Mining and quarrying***

<b>CLASS</b>	<b>DESCRIPTION</b>
0721	Mining of uranium and thorium ores

### ***Section C: Manufacturing***

<b>CLASS</b>	<b>DESCRIPTION</b>
2513	Manufacture of steam generators, except central heating hot water boilers
2520	Manufacture of weapons and ammunition
2620	Manufacture of computers and peripheral equipment
2640	Manufacture of consumer electronics
2660	Manufacture of irradiation, electromedical and electrotherapeutic equipment
2670	Manufacture of optical instruments and photographic equipment
2680	Manufacture of magnetic and optical media
2750	Manufacture of domestic appliances
2811	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
2812	Manufacture of fluid power equipment
2816	Manufacture of lifting and handling equipment
2817	Manufacture of office machinery and equipment (except computers and peripheral equipment)
2818	Manufacture of power-driven hand tools
2819	Manufacture of other general-purpose machinery
2821	Manufacture of agricultural and forestry machinery
2822	Manufacture of metal-forming machinery and machine tools
2823	Manufacture of machinery for metallurgy
2824	Manufacture of machinery for mining, quarrying and construction
2825	Manufacture of machinery for food, beverage and tobacco processing
2826	Manufacture of machinery for textile, apparel and leather production
2829	Manufacture of other special-purpose machinery
2910	Manufacture of motor vehicles
3030	Manufacture of air and spacecraft and related machinery



CLASS	DESCRIPTION
3040	Manufacture of military fighting vehicles
3091	Manufacture of motorcycles
3092	Manufacture of bicycles and invalid carriages

***Section H: Transportation and storage***

CLASS	DESCRIPTION
4921	Urban and suburban passenger land transport

***Section P: Education***

Activities in the class 8522 have been reclassified to sub-class 8530\_01 Post-secondary non-tertiary education in PACSIC 2014. For more information refer to the paragraph on educational data and indicators on page iv and Section P on education on page 204.

CLASS	DESCRIPTION
8522	Technical and vocational secondary education



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Participants at the Technical Training Workshop on Business Statistics held 4–15 November 2013 in Suva, Fiji:

<b>Fiji:</b>	Amelia Tungi Nitesh Chand Samuela Buadromo
<b>Papua New Guinea:</b>	Dorothy Sapalojang
<b>Samoa:</b>	Benjamin Nanai Tanielu Tagimaiala Isara
<b>Solomon Islands:</b>	Lawrencia Terry
<b>Tonga:</b>	Masila Masivailo
<b>Vanuatu:</b>	Ben Tokal



## Acronyms and abbreviations

COFOG	Classification of the Functions of Government
CPC	Central Product Classification
FAO	Food and Agriculture Organization of the United Nations
GDP	Gross domestic product
HS	Harmonized Commodity Description and Coding System
ICNPO	International Classification of Non-Profit Organizations
ISSCAAP	International Standard Statistical Classification of Aquatic Animals and Plants
ISCED	International Standard Classification of Education
ISCO	International Standard Classification of Occupations
ISIC	International Standard Industrial Classification of All Economic Activities
PACSIC	Pacific Standard Industrial Classification
PICTs	Pacific Island Countries and Territories
PNG	Papua New Guinea
SPC	Secretariat of the Pacific Community
SITC	Standard International Trade Classification
SNA	System of National Accounts
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization





# Chapter 1

## Overview

1. PACSIC 2014 has been derived from the United Nations International Standard Industrial Classification of All Economic Activities Revision 4, and ***much of its content has been taken from that source.***
2. PACSIC 2014 aims to provide a comprehensive framework within which economic data in the Pacific are collected and reported. It provides information on narrowly defined economic activities in PICTs that is indispensable for the monitoring, analysis and evaluation of the performance of a PICT's economy over time.
3. Except for a few exceptions to allow for the classification of activities beyond the production boundary that are important for various other types of statistics (refer to the section within Chapter 3 on Classification of households), PACSIC 2014 covers productive economic activities within the production boundary of the System of National Accounts (SNA).
4. The economic activities in PACSIC 2014 are classified in a five-level hierarchical structure of mutually exclusive categories. The categories at the highest level are called sections; these are alphabetically coded and divide the spectrum of productive activities into broad groupings, such as 'Agriculture, forestry and fishing' (section A), 'Manufacturing' (section C), 'Construction' (section F) and 'Transportation and storage' (section H). The classification is then organised into successively more detailed numerically coded levels: two-digit divisions; three-digit groups; four-digit classes and, at the most detailed level, five-digit sub-classes.
5. The disaggregation of the economy into more detailed levels of industries and industry groups allows understanding of the interlinkages of the production of an economy and enables the analysis of economic interactions taking place between the different activities.
6. PACSIC 2014 is used for classifying statistical units, such as establishments or enterprises, according to the economic activity they mainly engage in. Each statistical unit is assigned to one and only one PACSIC 2014 code. Statistical units that are classified into the same PACSIC 2014 category are referred to as an industry, such as the 'marine industry', which would refer to all units classified in PACSIC 2014 division 03 (Fishing and aquaculture), or the 'manufacturing industry', which would refer to all units classified in PACSIC 2014 section C (Manufacturing).
7. The principles used for defining and delineating categories are based on the inputs of goods, services and factors of production; process and technology of production; characteristics of outputs; and the use to which the outputs are put. Economic activities that are similar with respect to these criteria have been grouped together in the categories of PACSIC 2014.
8. Each sub-class in the classification is defined through a detailed explanatory note, which also highlights boundary issues by providing examples of activities that may appear similar but are classified elsewhere in PACSIC 2014.
9. In order to classify a statistical unit, information on the activity in which it engages has to be obtained. Based on the definitions provided in the explanatory notes, the statistical unit needs to be placed in the category that corresponds to its activity. In practice this is



not easy as no matter how narrowly defined, a statistical unit engages in a variety of activities, which may be linked to each other or be completely independent. In order to arrive at a single PACSIC 2014 code for these units, PACSIC 2014 provides a set of rules to be applied in the process of classifying a given unit (refer to the section in Chapter 3 on Classification of statistical units).





## Chapter 2

### The underlying principles of PACSIC 2014

#### A. Purpose and nature of the classification

##### 1. *General considerations with respect to homogeneity*

10. The study of economic phenomena requires statistics to be systematically classified. Elements need to be chosen and placed according to characteristics in groups as homogeneous as possible. PACSIC 2014 aims to do this by providing a set of activity categories that can be utilized for the collection and presentation of statistics according to productive activities.
11. The activity categories of PACSIC 2014 provides for the classification of units (refer to the section in Chapter 3 on Statistical units) based on the activities carried out by these units. It does not per se provide categories for specific types of units because:
  - The names of units may be ambiguous, e.g. 'Internet café'. In some cases, this term may refer to a restaurant that provides wired or wireless Internet access to its customers as an amenity; in other cases it may refer to a business service centre renting time on personal computers along with Internet access and related activities; while in other cases, it may refer to a unit providing entertainment services by offering games that can be played over the Internet.
  - Sometimes names of units may not reflect the activity carried out by the unit (e.g. a shipyard is usually engaged in building ships, however the same infrastructure can be used for dismantling ships).
12. Production units undertake several economic activities (e.g. a restaurant providing wired or wireless Internet access to its customers as an amenity), but financial data are often only available for the unit as a whole, and consequently are not homogeneous with respect to economic activity. Refer to the section in Chapter 3 on Classification of statistical units for the treatment of units undertaking several activities.
13. Another aspect of homogeneity is the distribution in geographical areas. Although the geographical aspect has little to do with the activity classification, it does affect the formation of statistical units; refer to the section in Chapter 3 on Statistical Units. Therefore, the homogeneity of units relates to both activity and location.
14. The requirements for homogeneity and data availability are sometimes in conflict with each other, e.g. when larger units consist of a number of complete smaller units for which data are not available. It then becomes necessary to use different units for different statistics (refer to the section in Chapter 3 on Statistical Units).

##### 2. *Scope of the classification*

15. PACSIC 2014 is a kind of economic activity classification; thus its scope is restricted to the classification of units engaged in economic production as defined by SNA<sup>4</sup>, except activities in sub-class 9820\_01 (Undifferentiated services-producing activities of private households for own use). This activity, in combination with sub-class 9810\_01

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<sup>4</sup> Paragraph 6.24 of SNA 2008 states: 'Economic production is an activity, carried out under the responsibility, control and management of an institutional unit that uses inputs of labour, capital, and goods and services to produce outputs of goods and services'.



(Undifferentiated goods-producing activities of private households for own use), is used for measuring subsistence activities of households that cannot otherwise be captured in the classification. They cover only a subset of all households.

Households with clearly identifiable economic activities, be it for market or for own final use, are classified in other parts of PACSIC 2014

These two categories are generally not used in business surveys.

### 3. Differences from other types of classifications

16. PACSIC 2014 is a classification according to kind of productive activity, and not a classification of goods and services. The activity carried out by a unit is the type of production in which it engages. This is the characteristic of the unit according to which it will be grouped with other units to form industries. An industry is defined as the set of all production units engaged primarily in the same or similar kinds of productive activity.
17. PACSIC 2014 is distinctively different in nature and purpose from the classifications of goods and services, ownership, institutional units or other types of classifications:
  - PACSIC 2014 does not measure product data. For this purpose the Central Product Classification (CPC) is used. A one-to-one correspondence between activities and products is not possible.
  - PACSIC 2014 does not draw distinctions according to kind of ownership of a producing unit, type of legal organisation or mode of operation since they do not relate to the characteristics of the activity itself. Units engaged in the same kind of economic activity are classified in the same category of PACSIC 2014, irrespective of whether they are unincorporated enterprises, incorporated enterprises or government units, and whether they are foreign controlled or have a parent enterprise that consists of more than one establishment.
  - Similarly, manufacturing units are classified according to the principal kind of economic activity in which they engage, whether the work is performed by power-driven machinery or by hand, or whether it is done in a factory or in a household. The distinction between modern and traditional production methods is not a criterion for PACSIC 2014. Special considerations are necessary in cases where a unit sells manufactured goods under its own name but has the actual production (fully on in part) outsourced to other units (refer to the section in Chapter 3 on Outsourcing/activities on a fee or contract basis).
  - PACSIC 2014 does not distinguish between formal and informal<sup>5</sup> or between legal and illegal production.

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- Informal activities are conducted by private unincorporated enterprises, i.e. enterprises owned by individuals or households that are not constituted as separate legal entities independently of their owners, and for which no complete accounts are available that would permit a financial separation of the production activities of the enterprise from the other activities of its owner(s).
- All or at least some of the goods or services produced are meant for sale or barter.
- Their size in terms of employment: they are either self employed or their employment is below a certain threshold determined according to national circumstances.
- They are not registered under specific forms of national legislation (such as factories', tax or social security laws, professional groups' regulatory acts, or similar acts).
- In the SNA, such enterprises are called 'household unincorporated enterprises' or 'household enterprises' because they form part of the SNA institutional sector 'households'.



- PACSIC 2014 does not differentiate between market and non-market<sup>6</sup> activities. However, it should be emphasized that this distinction continues to be an important feature of SNA. A breakdown of economic activities according to this principle is useful wherever data on value added are collected for activities that take place on both a market and a non-market basis. Non-market services are most frequently provided by government organisations or non-profit institutions<sup>7</sup> serving households in the field of education, health, social work etc.

## B. Principles used in constructing the classification

18. The principles and criteria used to define and delineate classification categories in PACSIC 2014 are built on a production-oriented or supply-based conceptual framework. This ensures that it will be practical most of the time to use the sub-classes of PACSIC 2014 for the industrial classification of establishments, and that the units falling into each sub-class will be as similar as is feasible with respect to of the kind of activity in which they engage.
19. Since there is also a strong interest in relating activities and their outputs, the sub-classes of PACSIC 2014 are defined so that as far as possible the following two conditions are fulfilled:
  - The production of the category of goods and services that characterises a given sub-class accounts for the bulk of the output of the units classified to that sub-class;
  - The sub-class contains the units that produce most of the category of goods and services that characterise it.These conditions are required so that establishments can be classified according to kind of economic activity uniquely and easily, and also to ensure that units included in a sub-class are similar to each other.
20. Another major consideration in forming categories in PACSIC 2014 was the relative importance of the activities to be included. In general, separate sub-classes are provided for kinds of activities that are prevalent in PICTs.

## C. Structure and coding system of PACSIC 2014

21. In response to the details required by the compilers and users of statistics in the Pacific, PACSIC 2014 provides a five-level disaggregation of industrial activities. The PACSIC 2014 levels are as follows:
  - 1-digit levels are called 'sections' and are identified by letters
  - 2-digit levels are called 'divisions' and are identified by numbers
  - 3-digit levels are called 'groups' and are identified by numbers
  - 4-digit levels are called 'classes' and are identified by numbers
  - 5-digit levels are called 'sub-classes' and are identified by numbers
22. The system uses letters only for the high-level sections, while coding and data entry are carried out completely with a numerical system.
23. PACSIC 2014 comprises:
  - 21 sections, which are further subdivided into a total of
  - 88 divisions,

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<sup>6</sup> Goods provided free or at insignificant charge/price.

<sup>7</sup> PACSIC 2014 has correspondence with the International Classification of Non-Profit Organisations (ICNPO).



- 221 groups,
  - 389 classes, and
  - 550 sub-classes.
24. Whenever a given level of the classification is not divided into categories of the next more detailed level of classification, '0' is used in the code position for the next more detailed level. For example, the code for the group 'Other personal service activities' is 960 because the division 'Other personal service activities' (code 96) is not divided into groups. Similarly, the code for the class 'Manufacture of furniture' is 3100 because the division 'Manufacture of furniture' (code 31) is divided neither into groups nor into classes. The class 'Manufacture of pulp, paper and paperboard' is coded as 1701 because the division 'Manufacture of paper and paper products' (code 17) is not divided into groups but the group 'Manufacture of paper and paper products' (code 170) is divided into classes. At the most disaggregated level, i.e. the sub-class, activity category codes ending with a 9 indicate a 'not elsewhere classified' category.



## Chapter 3

### Application of the classification

#### A. Principal, secondary and ancillary activities

25. Productive activities use inputs, e.g. capital, labour, energy and materials, to produce outputs that can be sold to other units, placed in inventory or used by the producing units for own final use. Some activities are simple processes that convert inputs to outputs, while others are characterised by highly complex and integrated steps.
26. Principal activities of an economic entity are those that contribute most to the value added of the entity. Products resulting from principal activities are either principal products or by-products. By-products are those that are produced together with principal products (e.g. hides, which are produced when producing meat by slaughtering animals; or molasses<sup>8</sup>, which is produced as a by-product of refining sugar).
27. A secondary activity is each separate activity that produces products eventually for third parties and that is not the principal activity of the entity in question. For example, in Fiji, sugar mills can generate electricity, which is then sold to the Fiji Electricity Authority for distribution. The outputs of secondary activities are secondary products. Most economic entities produce at least some secondary products.
28. Ancillary activities are those that are undertaken to support the main productive activities of entities by providing goods or services for the use of that entity such as bookkeeping, transportation, storage, repair and maintenance, security etc. Ancillary activities are usually fairly small-scale compared with the principal activity they support and the output is always intended for intermediate consumption within the same entity and is therefore not recorded separately. Principal and secondary activities cannot be carried out without the support of a number of ancillary activities.
29. Should an establishment's ancillary activities be statistically observable, e.g. separate accounts for the production it undertakes are readily available, or if it is in a geographically different location from the establishment it serves, it may be desirable and useful to consider it as a separate unit and allocate it to the industrial classification corresponding to its principal activity.

#### B. Statistical units

##### 1. General remarks

30. Economic entities engaged in the production of goods and services vary in their legal, accounting, organisational and operating structures. To produce statistics that are consistent across these entities and regionally and internationally comparable, it is necessary to define and delineate standard statistical units that are suitable for data compilation and aggregation.
31. The different types of data required is another factor that influences the definition and delineation of statistical units. Other than the national accounts compilers, who are the main users of economic statistics, policy analysts, business analysts and businesses use the data for studying industrial performance, productivity, market share etc.

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<sup>8</sup> When making sugar, juice extracted from sugarcane is boiled down until the sugar crystals form. The syrup left over after crystallisation is referred to as molasses.



32. The comparability of statistics is greatly enhanced when the units about which statistics are compiled are similarly defined and classified.
33. Statistical units may be defined following many criteria (i.e. legal, accounting or organisational criteria; geographical criteria; and economic criteria) depending on the type of unit concerned.
  - A legal<sup>9</sup> or institutional<sup>10</sup> criterion defines units that are recognisable and identifiable in the economy. Sometimes legally separate units are grouped together because they are not sufficiently autonomous in their organisation.
  - In order to define some types of units, accounting or financial criteria also have to be applied. The availability of accounting criteria requires that a complete set of accounts be maintained.
  - In the case of the organisational criteria of an enterprise, the defining characteristic is that the organisational unit should have an appreciable degree of autonomy.
  - A unit can also be geographically identified. Observational and analytical units are defined in such a way as to permit data to be compiled for local, regional and national economies.
  - Activity criteria suggest that entities engaged in similar economic activities be grouped together because this makes it easier to analyse goods and services produced in the economy using a homogeneous production technology.

## **2. Statistical units in the System of National Accounts**

34. The systematic description of the economy, as represented by SNA, analyses two interrelated types of transactors and transactions that require two levels of statistical units:
  - **Enterprise**

An enterprise is an economic transactor with autonomy in respect of financial and investment decision-making, as well as authority and responsibility for allocating resources for the production of goods and services. It may be engaged in one or more productive activities. It may be a corporation<sup>11</sup> (or quasi-corporation), a non-profit institution or an unincorporated enterprise<sup>12</sup>. The enterprise is the level of statistical unit at which all information relating to its transactions, including financial and balance-sheet accounts, is maintained, and from which international transactions, an international investment position (when applicable), consolidated financial position and net worth can be derived. Although it is possible to classify enterprises according to their principal activity, some of the resulting industries are likely to be very heterogeneous when enterprises have secondary activities that are very different from

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<sup>9</sup> Legal entities register themselves, and thus are recognised by law independently of the persons or institutions that own them. They own goods or assets, incur liabilities and enter into contracts. The legal unit always forms, either by itself or sometimes in combination with other legal units, the legal basis for the statistical unit, e.g. a corporation that owns or manages the property of the organisation, enters into contracts, receives and disposes of its income, and maintains a complete set of accounts, including profit and loss accounts and balance sheets.

<sup>10</sup> Institutional units are the core unit of SNA and are defined as economic entities capable of owning assets, incurring liabilities and engaging in economic activities and transactions with other entities. They may own and exchange goods and assets, are legally responsible for the economic transactions that they carry out and may enter into legal contracts. An important attribute of the institutional units is that a set of economic accounts exists or can be compiled for the unit. This set of accounts includes consolidated financial accounts and/or a balance sheet of assets and liabilities. Institutional units include persons or groups of persons in the form of households and legal entities whose existence is recognized by law independently of the persons or other entities that may own or control them.

<sup>11</sup> Corporate enterprises and non-profit institutions are complete institutional units.

<sup>12</sup> 'Unincorporated enterprise' refers to an institutional unit – a household or government unit – only in its capacity as a producer of goods and services.

their principal activities. It therefore becomes necessary to partition large and complex enterprises into more homogeneous units, for which production data can be compiled. This is particularly important for enterprises that account for a large proportion of the value added of particular industries or the economy as a whole.

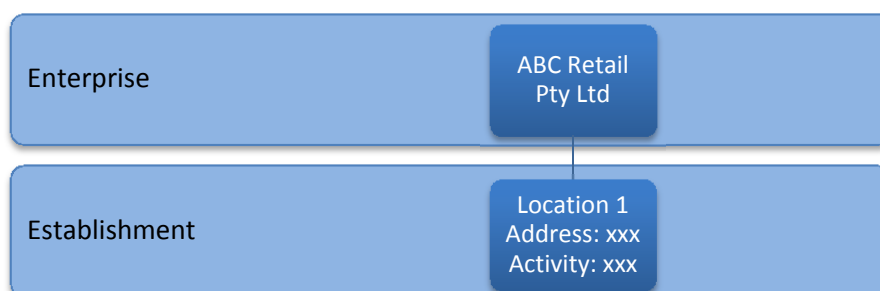
▪ **Establishment**

The establishment is defined as an enterprise or part of an enterprise that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added. Secondary activities carried out in establishments are small in magnitude compared with the principal activity. If a secondary activity within an establishment is nearly as important as the principal activity, then the unit is more like a local unit (refer to 3, Other statistical units). In that case it needs to be subdivided so that the secondary activity is treated as taking place within an establishment separate from that in which the principal activity takes place.

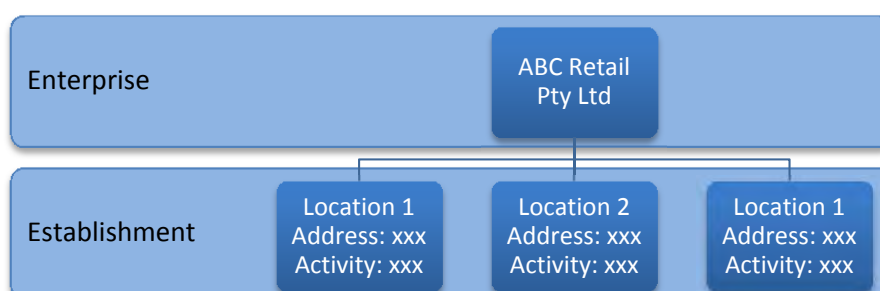
**Figure 1: Possible combinations of establishments and enterprises**

Figure 1 diagrammatically shows the relationship between establishments and enterprises. There are only two possible conceptual combinations of establishments and enterprises.

- (1) A single-unit enterprise operates only one establishment.



- (2) A multi-unit enterprise operates more than one establishment.



Source: *Pacific Business Register Development Guide*

35. For most small and medium-sized businesses, the enterprise and the establishment will be identical. Large and complex enterprises engaged in many economic activities belonging to different PACSIC 2014 industries will be composed of more than one establishment, provided that smaller, more homogeneous production units can be identified for which production data can be compiled.



### 3. Other statistical units

36. Establishment combines both a kind-of-activity dimension and a locality dimension. Where precision in either geographic or activity dimension is not required, the following units may be used as statistical units for the compilation of production or production-related statistics.

- **Kind-of-activity unit**

A kind-of-activity unit is an enterprise or part of an enterprise that engages in only one kind of productive activity or in which the principal productive activity accounts for most of the value added. Compared with the establishment, there is no restriction on the geographic area in which the activity is carried out.

- **Local unit**

A local unit is defined as an enterprise or a part of an enterprise, e.g. a workshop, factory, warehouse, office, mine or depot, which engages in productive activity at or from one location. The definition does not refer to the kind of activity that is carried out. When the criterion of kind-of-activity unit and the local unit are combined, the resulting concept corresponds to the operational definition of the establishment.

- **Unit of homogeneous production**

These are described as analytical units. Establishments are designed to be units that are more suitable for analysis of production in which the technology of production plays an important role. However, the appropriate analytical unit for the purposes of input-output analysis is a unit of homogeneous production that is defined as a production unit in which only a single (non-ancillary) productive activity is carried out. Units of homogeneous production are independent of the location of the activity.

**Figure 2: Concept of the statistical units and their mutual relationship:**

The diagram in Figure 2 shows the concept of the statistical units and their mutual relationship.

	One or more locations	Only one location
One or more activities	Enterprise	Local unit
Only one activity	Kind-of-activity unit	Establishment and Homogenous unit of production

### 4. Delineating statistical units

37. Economic entities are composed of the following.

- Large and complex enterprises:
  - can be engaged in different activities at different geographical locations,
  - have operational structures that may be different from their legal structures, coinciding only at the highest level of the business, i.e. higher-level organisational units own and manage the lower-level units where production takes place,
  - have their financial affairs managed at the higher organisational level.
- Small enterprises:
  - are engaged in one or very few activities at a single geographical location,
  - have operational and legal structures that coincide and may even be embodied in a single unit.





38. Large statistical units need to be profiled<sup>13</sup>. To be able to compile consistent and coherent statistics, it is necessary to delineate the smallest unit:
- that is as homogeneous as possible in terms of activity and geography, and
  - for which statistics on revenues from the sale of goods and services, associated costs, value added and gross fixed capital formation undertaken can be compiled or estimated.

This is the level at which the establishment is delineated as the statistical unit.

## **5. National differences in selecting statistical units**

39. For PICTs, the concept of an establishment combines two dimensions – an activity dimension and a locality dimension. Many different factors play a role in defining the best statistical unit, for example:
- the structure of the legal system in a country, including regulations for the organisation of businesses;
  - the particular structure of the industries involved;
  - the type of data collection involved; and
  - the purpose and targeted level of data collection.

Therefore, the actual choice of the type of statistical unit to be used by PICTs would depend upon national specifics and the type and the purpose of data collection involved. It should also be noted that in order to ensure reliability and comparability of data in delineating statistical units, such units should be defined in a consistent manner. The consistent definition of these units is as important as their accurate classification.

## **C. Classification of statistical units**

### **6. General guidelines**

40. Units are classified according to their principal activity. For a unit that performs activities of a mixed character, the identification of a principal activity is necessary to allocate it to a particular PACSIC 2014 sub-class in which the principal activity – or range of activities – of the unit is included.
41. Ideally, the principal activity of the unit should be determined by reference to the value added of the goods sold or services rendered. In practice it is often impossible to obtain the information on value added of the different activities performed and the activity classification has to be determined by using value-added substitute criteria, as described below.
- Substitutes based on output, such as:
    - The gross output of the unit that is attributable to the goods or services associated with each activity; or
    - The value of sales or shipments of those groups of products falling into each category of activity.
  - Substitutes based on input, such as:
    - Wages and salaries attributable to the different activities;
    - Hours worked attributable to the different activities; or
    - Employment according to the proportion of people engaged in the different activities of the unit.

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<sup>13</sup> Profiling involves identifying the enterprise, its legal structure, its operating structure, and the production and organisational units that are used to derive the statistical units.



42. The substitute method should be used with caution due to problems associated with both output and input criteria, for example:
- The output substitutes, turnover and value added may not be proportional.
  - For the input substitutes, the proportionality between wages and salaries or employment and value added is not reliable if the capital intensity of the various activities is different. Higher capital intensity normally implies higher depreciation and a lower share of wages and salaries in the gross value added.

## **7. Treatment of mixed activities**

43. When considerable proportions of the activities of a unit are included in more than one sub-class of PACSIC 2014 because of vertical integration (e.g. tree felling combined with sawmilling); horizontal integration (e.g. the manufacture of hides and skins in slaughterhouses); or any combination of activities that cannot be separated at the level of the statistical unit, the rules set out below should be applied:

### **▪ Treatment of independent multiple activities**

If a unit is engaged in several types of independent activities but cannot be segregated into separate statistical units (e.g. when manufacture of bakery products is combined with manufacture of chocolate confectionery), the unit should be classified according to the activity that contributes most to the value added of the unit, i.e. 50 per cent of the value added.

### **▪ Treatment of vertical integration**

Vertical integration of activities occurs when the different stages of production are carried out in succession by the same unit and the output of one process serves as input to the next, e.g. tree felling and subsequent on-site sawmilling. Vertical integration should be treated like any other situation with multiple activities<sup>14</sup> and classified to the sub-class corresponding to the principal activity within the chain. If value added or substitutes for the different stages in the chain of production activities cannot be determined, comparisons with other units (e.g. based on market prices for intermediate and final products) may be used. The precautions listed above regarding the use of substitutes also apply here.

### **▪ Treatment of horizontal integration**

Horizontal integration occurs when activities are carried out simultaneously using the same factors of production. In such cases it is not possible to separate activities into different processes, assign them to different units or provide separate data for them, and rules relying on allocation of value added or similar measures are not applicable. Alternative indicators, such as gross output, might sometimes be applicable, but there is no general rule for identifying the single activity that best represents the mix included. As such, commonly integrated activities are included in the same sub-class of PACSIC 2014 even though their outputs have quite different characters, e.g. production of crude glycerol is classified with the manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations, whilst if synthetic glycerol were produced, it would be classified with manufacture of basic chemicals. Crude glycerol is a by-product of soap manufacturing and therefore the process of producing crude glycerol

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<sup>14</sup> “activity” in this context is used for each step in the production process that is defined in a separate PACSIC 2014 sub-class, even though the output of each step may not be intended for sale.



cannot be separated from the process of producing soap. As a result, both productive activities have to be classified in the same PACSIC 2014 sub-class, even though their physical output is quite different. On the other hand, the production of synthetic glycerol is a chemical process quite distinct from the production of crude glycerol and these two activities are classified separately even though their physical output is quite similar.

▪ **The ‘top-down’ method**

The top-down method follows a hierarchical principle: the classification of a unit at the lowest level of the classification must be consistent with the classification of the unit at the higher levels. To satisfy this condition the process starts with the identification of the relevant category at the highest level and progresses down through the levels of the classification in the following way:

Step 1 – Identify the section that has the highest share of the value added.

Step 2 – Within this section, identify the division that has the highest share of the value added.

Step 3 – Within this division, identify the group that has the highest share of the value added.

Step 4 – Within this group, identify the class that has the highest share of the value added.

Step 5 – Within this class, identify the sub-class that has the highest share of the value added.

**8. E-commerce**

44. Sales of goods and services through the Internet or by other electronic means are on the rise in the PICTs. The transfer of the ownership of a good or service in e-commerce involves three stages:

- the placement of the order;
- the payment; and
- the delivery of the good or service.

45. E-commerce transactions may include situations where only the first stage, only the first and second stages, or all three stages are conducted through the Internet or by other electronic means.

46. Production units engaged in e-commerce should be classified to the industry of their principal activity. Such units therefore can be found in any industry of PACSIC 2014. There is one notable exception to this rule: in retail trade, units that undertake their sales exclusively or predominantly through the Internet are classified within PACSIC 2014 sub-class 4791\_01.

**9. Repair and maintenance**

47. No single high-level category exists that covers all repair activities. Separate categories based on the type of good repaired exists as follows:

- Repair of motor vehicles and of motorcycles are classified in sub-classes 4520\_02 and 4540\_01, respectively.
- Repair of computers and communication equipment is classified in group 951.
- Repair of personal and household goods is classified in group 952.
- Repair of other machinery and equipment is classified in group 331.
- Repair of buildings and other structures is classified in division 43.



## 10. Outsourcing/activities on a fee or contract basis

48. In some cases units sell goods or services under their own name but the actual production is carried out fully or in part by others through specific contractual arrangements:
- *Principal* is a unit that enters into a contractual relationship with another unit to carry out some part (or all) of the production process.
  - *Contractor* is a unit that carries out a specific production process based on a contractual relationship with a principal. The activities performed by the contractor are denominated '*on a fee or contract basis*'.
  - *Outsourcing* is a contractual arrangement according to which the principal requires the contractor to carry out a specific production process.
49. Contractors are to be classified in the same PACSIC 2014 category as units producing the same goods or services for their own account. Exceptions to this rule exist for trade activities, for which separate categories for such outsourced activities exist.
50. Principals are classified thus:
- **Outsourcing of parts of the production process**

If only part of the production process is outsourced, the principal is classified to the sub-class that corresponds to the activity representing the complete production process, i.e. it is classified as if it were carrying out the complete process, including the contracted work, itself. This applies not only to the outsourcing of support functions in the production process, such as accounting or computing activities, but also to the outsourcing of parts of the core production process, such as parts of a manufacturing process.
  - **Outsourcing of the complete production process**

In general, if the principal outsources the complete production process of a good or service, it is classified as if it were carrying out the production process itself. This applies in particular to all service-producing activities, including construction. In the case of manufacturing, however, the following special considerations apply:

    - In manufacturing, the principal provides the contractor with the technical specifications of the manufacturing activity to be carried out on the input materials. The input materials (raw materials or intermediate goods) can either be provided (owned) by the principal or not. A principal who completely outsources the transformation process should be classified into manufacturing if and only if it owns the input materials to the production process – and therefore owns the final output. A principal who completely outsources the transformation process but does not own the input materials is in fact buying the completed good from the contractor with the intention to re-sell it. Such an activity is classified in section G (Wholesale and retail trade), specifically according to the type of sale and the specific type of good sold.

## 11. Government activities

51. Activities carried out by government units that are specifically attributable to other areas of PACSIC 2014 should be classified in the appropriate sub-class of PACSIC 2014, i.e. public hospitals should be classified in sub-class 8610\_01 and not in division 84, which is Public administration and defence; compulsory social security.



## **12. Classification of enterprises**

52. When activities of an enterprise cover a large variety of PACSIC 2014 sub-classes, it may be appropriate for certain statistics to classify them at the division level only. When such a unit is to be classified at a lower level of the classification, the top-down approach using the value added should be used.

## **13. Classification of households**

53. PACSIC 2014 includes a category for the classification of households when they are employers of domestic personnel, e.g. maids, gardeners, cooks. Data on these units are collected for various statistics using sample frames with households as collection units rather than businesses as collection units.
54. In addition to this category, the need to describe activities of households for own use has emerged in data collections. While market activities should generally be described according to existing rules for identifying the correct PACSIC 2014 code, the application of these rules for activities producing goods and services has been problematic. These activities might combine a mix of activities undertaken by household enterprises such as agricultural activities, construction, textile manufacturing, repair and other service activities. Value-added ratios cannot be used to identify a principal activity. To provide a place for these mixed activities in the classification, two groups in division 98 (Undifferentiated goods- and services-producing activities of private households for own use) have been designated. This division will not normally be relevant to business statistics but rather applies to data collections covering household and subsistence activities.

Note: Paragraph 54 will only apply if in the mix of activities undertaken by the household (whether for subsistence use or for informal activities) a principal activity cannot be identified. As far as possible, during the data collection stage, enumerators should collect data relating to informal activities by type of economic activity, e.g. poultry farming, collection of firewood, and sales of betel nut, so as to enable compilers of GDP to produce robust national accounts. This is of immense importance in the Pacific countries with large informal sectors.

## **14. Changes in the classification of units**

55. It often happens that units change their primary industrial activity either at once or gradually over a period of time. In such cases the change has to be reflected in the statistics, and thus in the activity codes assigned to units. It is recommended that such changes be made with caution.
56. A change in the pattern of output or sales may take place gradually over several years. While this calls for the classification of the unit to be changed, if made too often such changes will distort statistics to the extent of making interpretation extremely difficult and incomparable with longer-term statistics. It is therefore necessary to have a stability rule for units that engage in a mix of activities that are almost balanced and are thus subject to increased risk of changes for the principal activity resulting from only small changes in the ratio of the activities involved. In such cases, the ratio of activities over the past two to three years should be taken into account when determining the principal activity of the unit.
57. Changes in the classification of units for the purpose of statistical inquiries are made not more than once a year, either at fixed dates or as information becomes available. More



frequent changes would result in inconsistency between short-term (monthly and quarterly) and longer-term statistics.

**D. Capturing information about the activity of units and coding it according to PACSIC 2014**

58. The quality and comparability of statistics produced using PACSIC 2014 depends largely on the correctness of the codes assigned to the statistical units. In turn, the correctness of the codes will depend on the information available for determining them and the tools and procedures used. To some extent, the quality of the information will depend upon the type of statistical source: Statistical offices will frequently need to collect directly from the units the information needed to determine the activity codes of the units, even when the business register used as the basis for their surveys is derived from, or developed in cooperation with, one or more of the administrative agencies.
59. Information that is needed to code for the register as well as the surveys will have to describe the main inputs, processes and outputs of the units' productive activities. For units with a wide range of products, information about them will also be necessary to determine their contributions to the value added or other relevant factors by which to determine their main activity.



## Chapter 4

### Other topics

#### A. Use of PACSIC 2014 in establishing related national classifications

60. PACSIC 2014 can be used by PICTs for developing their national classification. Countries should only use those categories that are applicable to their economic situation and exclude those that they do not need.
61. Adapting PACSIC 2014 to the specifics of the national economy while maintaining regional and international comparability requires the observation of the following rule:

- Codes of PACSIC 2014 categories should be retained by the countries for their national classification so that it corresponds to PACSIC 2014. By not changing the codes, countries will make possible regional comparison of the data at the sub-class level and international comparison of the data at the class level.
- Should a new industry be established in a country for which a PACSIC 2014 code does not exist, the country should get in touch with SPC.

#### B. Use of different levels of the classification for the presentation of statistics

62. It may be desirable to utilise less detailed classifications according to kind of economic activity for some types of statistics than for other types. For example, it may not be necessary to classify data according to kind of economic activity at the same level of detail for national accounting as for industrial statistics. By providing for varied levels of classification like tabulation categories, divisions, groups, classes and sub-classes, PACSIC 2014 furnishes a framework for comparable classifications of data at different levels of detail.

#### C. Relationship with other classifications

##### 1. Relationship with product classifications: CPC, HS and SITC

63. The relationship between PACSIC 2014, on the one hand, and the product classifications HS<sup>15</sup> (Harmonized Commodity Description and Coding System), SITC<sup>16</sup> (Standard International Trade Classification) and CPC<sup>17</sup> (Central Product Classification), on the other, is based on the fact that the product classifications in principle combine in one category goods or services that are normally produced in only one industry as defined in PACSIC 2014.

##### 2. Relationship with functional classification: COFOG

64. The criteria of classification – function in the case of COFOG (Classification of the Functions of Government) and activity for ISIC – are conceptually similar. COFOG is more appropriate for classifying government expenditures because the COFOG list of functions is more detailed than the PACSIC 2014 list of activities, having been drawn up specifically to take account of the range and diversity of government activities. Although there are similarities between the criteria of the two classifications, problems may arise when comparing data collected according to PACSIC 2014 and COFOG. For instance, COFOG covers not only direct

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<sup>15</sup> HS is a detailed classification for international trade of transportable goods.

<sup>16</sup> SITC is a more aggregated classification for analytical purposes, with the same scope as HS.

<sup>17</sup> The scope of CPC exceeds that of HS and SITC in that it is intended to cover the production, trade and consumption of all goods and services





outlays on government-owned schools but also the subsidising of privately owned schools and outlays on subsidiary services to education, such as school transport, food and lodging for students etc.

### **3. Relationship with educational classification: ISCED**

65. The International Standard Classification of Education (ISCED) was developed by the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Institute for Statistics (UIS). ISCED is to be used for the purpose of assembling, compiling and analysing cross-nationally comparable data. ISCED is the reference classification for organising education programmes and related qualifications by education levels and fields (ISCED paragraph 1 p. 6). The basic units of classification in ISCED are the national (and sub-national) education programme and the related recognised educational qualification (ISCED paragraph 10 p. 7). The definitions of the PACSIC 2014 categories for education services have been established in line with the changes applied in ISCED 2011 (refer to paragraph on educational data and indicators on page iv).

### **4. Relationship with occupational classification: ISCO**

66. The International Labour Organization's (ILO) International Standard Classification of Occupations (ISCO) provides a basis for compiling occupational statistics and other occupational information, such as for the recruitment or admission of migrant workers. The primary units to be classified to ISCO are jobs. Jobs are classified on the basis of the type of work performed, that is, the task and duties to be carried out. When similarities and differences between certain groups in ISCO are based on the type of distinctions that are reflected in ISIC, i.e. between the type of products, namely, goods and services, that are being produced or sold, the ISCO groups are defined in a manner that is generally consistent with the definition of these goods and services in PACSIC 2014 and CPC.

## **D. Revision policy**

67. PACSIC 2014 is a living document.
68. Periodic review of the structure and definition of PACSIC 2014 categories and underlying principles is important because changes take place in the organisation of economic activities. New types of economic activities become important, or new analytical requirements are developed for data classified according to kind of economic activity, thus requiring PACSIC 2014 to be revised to reflect these changes. Reviews need to be done:

1. When the latest version of the ISIC is released. When this happens, the name of PACSIC 2014 will need to be changed to PACSIC 20YY, i.e. the year when the new version of the PACSIC is compiled.
2. On an ongoing basis. Should there be a major change in the industries in the PICTs, the classification will need to be revised to reflect this and the revised classification can then be called PACSIC 2014 Revision (Rev.) 1. Small changes do not always warrant an immediate revision, but changes should be documented so that they are implemented whenever the PACSIC 2014 is revised.





## Chapter 5

### BROAD STRUCTURE

The individual categories of PACSIC 2014 have been aggregated into the following 21 sections:

SECTION	DIVISION	DESCRIPTION
A	01–03	Agriculture, forestry and fishing
B	05–09	Mining and quarrying
C	10–33	Manufacturing
D	35	Electricity, gas, steam and air conditioning supply
E	36–39	Water supply; sewerage, waste management and remediation activities
F	41–43	Construction
G	45–47	Wholesale and retail trade; repair of motor vehicles, motor cycles
H	49–53	Transport and storage
I	55–56	Accommodation and food service activities
J	58–63	Information and communication
K	64–66	Financial and insurance activities
L	68	Real estate activities
M	69–75	Professional, scientific and technical activities
N	77–82	Administrative and support service activities
O	84	Public administration and defence; compulsory social security
P	85	Education
Q	86–88	Human health and social work activities
R	90–93	Arts, entertainment and recreation
S	94–96	Other service activities
T	97–98	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
U	99	Activities of extra-territorial organisations and bodies



## Chapter 6

### DETAILED STRUCTURE

The detailed structure provides users a quick reference to activity classification codes.

The detailed structure, together with the explanatory notes, appear in Chapter 7. This assists users if they are in doubt regarding how to classify an activity (e.g. mats, which if plaited fall under sub-class 1629\_01 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials, otherwise under 1393\_01 Manufacture of carpets and rugs).

#### Section A

#### *Agriculture, forestry and fishing*

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>01</b>				<b>CROP AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES</b>
	011			Growing of non-perennial crops
		0111		Growing of cereals, leguminous crops and oil seeds
			0111_01	Growing of cereals
			0111_02	Growing of leguminous crops
			0111_03	Growing of peanuts
			0111_04	Growing of oil seeds
			0111_99	Growing of cereals, leguminous crops and oil seeds n.e.c.
		0112	0112_01	Growing of rice
		0113		Growing of vegetables and melons, roots and tubers
			0113_01	Growing of leafy or stem vegetables
			0113_02	Growing of fruit bearing vegetables
			0113_03	Growing of root, bulb or tuberous vegetables
			0113_04	Growing of mushrooms and truffles
			0113_05	Growing of taro
			0113_06	Growing of cassava
			0113_07	Growing of yam
			0113_08	Growing of sweet potatoes
			0113_09	Growing of potatoes
			0113_99	Growing of vegetables and melons, roots and tubers n.e.c.
		0114	0114_01	Growing of sugar cane
		0115	0115_01	Growing and curing of tobacco
		0116	0116_01	Growing of fibre crops
		0119	0119_99	Growing of other non-perennial crops n.e.c.
	012			Growing of perennial crops
		0121	0121_01	Growing of grapes



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		0122		Growing of tropical and subtropical fruits
			0122_01	Growing of avocados
			0122_02	Growing of bananas and plantains
			0122_03	Growing of mangoes
			0122_04	Growing of papayas
			0122_05	Growing of pineapples
			0122_99	Growing of tropical and subtropical fruits n.e.c.
		0123		Growing of citrus fruits
			0123_01	Growing of oranges
			0123_99	Growing of citrus fruits n.e.c.
		0124	0124_01	Growing of pome fruits and stone fruits
		0125		Growing of other tree and bush fruits and nuts
			0125_01	Growing of berries
			0125_02	Growing of edible nuts
			0125_03	Growing of tamarind
			0125_99	Growing of other tree and bush fruits and nuts n.e.c.
		0126		Growing of oleaginous fruits
			0126_01	Growing of coconuts
			0126_02	Growing of oil palm
			0126_99	Growing of oleaginous fruits n.e.c.
		0127		Growing of beverage crops
			0127_01	Growing of cocoa
			0127_02	Growing of coffee
			0127_03	Growing of tea
			0127_99	Growing of beverage crops n.e.c.
		0128		Growing of perennial and non-perennial spices, aromatic, drug and pharmaceutical crops
			0128_01	Growing of ginger
			0128_02	Growing of kava
			0128_03	Growing of vanilla
			0128_04	Growing of noni
			0128_05	Growing of pyrethrum
			0128_06	Growing of chilies
			0128_07	Growing of betel nuts
			0128_99	Growing of perennial and non-perennial spices, aromatic, drug and pharmaceutical crops n.e.c.
		0129		Growing of other perennial crops



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			0129_01	Growing of rubber trees
			0129_99	Growing of other perennial crops, n.e.c.
	013	0130	0130_01	Plant propagation
	014			Animal production
		0141		Raising of cattle and buffaloes
			0141_01	Raising and breeding of cattle and buffaloes
			0141_02	Production of raw milk from cows or buffaloes
		0142	0142_01	Raising of horses
		0144		Raising of sheep and goats
			0144_01	Raising and breeding of sheep
			0144_02	Raising and breeding of goats
		0145	0145_01	Raising of swine/pigs
		0146		Raising of poultry
			0146_01	Raising and breeding of poultry
			0146_02	Production of eggs
		0149		Raising of other animals
			0149_01	Bee-keeping
			0149_02	Silk worm farming
			0149_99	Raising of other animals n.e.c.
	015	0150	0150_01	Mixed farming
	016			Support activities to agriculture and post-harvest crop activities
		0161		Support activities for crop production
			0161_01	Agricultural activities on a fee or contract basis
			0161_02	Operation of agricultural irrigation equipment
			0161_99	Support activities for crop production n.e.c.
		0162	0162_01	Support activities for animal production
		0163	0163_01	Post-harvest crop activities
		0164	0164_01	Seed processing for propagation
	017	0170	0170_01	Hunting, trapping and related service activities
<b>02</b>				<b>FORESTRY AND LOGGING</b>
	021	0210		Silviculture and other forestry activities
			0210_01	Pine
			0210_02	Burckella
			0210_03	Mahogany
			0210_04	Sandalwood
			0210_05	Teakwood



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			0210_06	Rosewood
			0210_07	Calophyllum
			0210_08	Kwila
			0210_09	Malas
			0210_10	Taun
			0210_11	Canarium
			0210_12	Cedar
			0210_13	Dillenia
			0210_14	Erima
			0210_15	Hekakoro
			0210_16	Lophopetalum/Perupok
			0210_17	Mersawa
			0210_18	Planchonella
			0210_19	Terminalia
			0210_20	Walnut
			0210_21	Cordia
			0210_22	Dacrydium
			0210_23	Ebony
			0210_24	Kerosene Wood
			0210_25	Libocedrus
			0210_26	Podocarp
			0210_27	Blackbean
			0210_28	Balsa
			0210_29	Whitewood
			0210_99	Silviculture and other forestry activities n.e.c.
	022	0220	0220_01	Logging
	023	0230	0230_01	Gathering of non-wood forest products
	024	0240	0240_01	Support services to forestry
<b>03</b>				<b>FISHING AND AQUACULTURE</b>
	031			Fishing
		0311		Marine fishing
			0311_01	Industrial-scale fishing for bigeye and yellowfin tuna (and associated pelagic fish)
			0311_02	Industrial-scale fishing for skipjack tuna
			0311_03	Industrial-scale fishing for South Pacific albacore (and associated pelagic fish)
			0311_04	Small-scale fishing for tuna and other pelagic fish



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			0311_05	Fishing for small pelagic fish
			0311_06	Fishing for deepwater snapper (and other deepwater bottomfish)
			0311_07	Fishing for barramundi
			0311_08	Fishing for flying fish
			0311_09	Fishing for reef and lagoon fish, including large coastal pelagic fish
			0311_10	Marine fishing for the aquarium trade
			0311_11	Taking of sea cucumber (bêche-de-mer)
			0311_12	Fishing for shrimp (marine prawns)
			0311_13	Taking of crabs
			0311_14	Taking of other marine invertebrates (crustaceans and molluscs)
			0311_15	Taking of marine aquatic animals
			0311_16	Gathering of other marine organisms and materials
			0311_99	Marine fishing n.e.c.
		0312		Freshwater fishing
			0312_01	Freshwater fishing for fish
			0312_02	Freshwater fishing for eels
			0312_03	Freshwater fishing for fish for the aquarium trade
			0312_04	Freshwater fishing for prawns
			0312_05	Taking of freshwater molluscs
			0312_06	Taking of freshwater aquatic animals
			0312_07	Gathering of freshwater materials or plants
			0312_99	Taking of other freshwater invertebrates n.e.c.
	032			Aquaculture
		0321		Marine aquaculture
			0321_01	Milkfish farming
			0321_02	Other marine fish farming
			0321_03	Sea cucumber (bêche-de-mer)
			0321_04	Shrimp (marine prawn) farming
			0321_05	Crab farming
			0321_06	Fish, invertebrates, coral, live rock farming for the aquarium trade
			0321_07	Other marine invertebrate farming
			0321_08	Pearl oyster farming
			0321_09	Seaweed farming
			0321_99	Marine aquaculture n.e.c.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		0322		Freshwater aquaculture
			0322_01	Tilapia farming
			0322_02	Carp farming
			0322_03	Trout farming
			0322_04	Prawn farming
			0322_05	Other fish and invertebrates farming
			0322_06	Crocodile farming
			0322_99	Freshwater aquaculture n.e.c.

**Section B**

***Mining and quarrying***

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>05</b>				<b>MINING OF COAL AND LIGNITE</b>
	051	0510	0510_01	Mining of hard coal
	052	0520	0520_01	Mining of lignite
<b>06</b>				<b>EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS</b>
	061	0610	0610_01	Extraction of crude petroleum
	062	0620	0620_01	Extraction of natural gas
<b>07</b>				<b>MINING OF METAL ORE</b>
	071	0710	0710_01	Mining of iron ores
	072			Mining of non-ferrous metal ores
		0729		Mining of other non-ferrous metal ores
			0729_01	Mining of gold
			0729_02	Mining of silver
			0729_03	Mining of copper
			0729_04	Mining of nickel
			0729_05	Mining of aluminium (bauxite)
			0729_99	Mining of all other non-ferrous metal ores n.e.c.
<b>08</b>				<b>OTHER MINING AND QUARRYING</b>
	081	0810		Quarrying of stone, sand and clay
			0810_01	Limestone
			0810_02	Stone and gravel
			0810_03	Sand
			0810_99	Quarrying of stone, sand and clay n.e.c.
	089			Mining and quarrying n.e.c.
		0891	0891_01	Mining of chemical and fertilizer minerals
		0892	0892_01	Extraction of peat



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		0893	0893_01	Extraction of salt
		0899	0899_99	Mining and quarrying n.e.c.
<b>09</b>				<b>MINING SUPPORT SERVICE ACTIVITIES</b>
	091	0910	0910_01	Support activities for petroleum and natural gas extraction
	099	0990	0990_01	Support activities for other mining and quarrying

## Section C

### Manufacturing

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>10</b>				<b>MANUFACTURE OF FOOD PRODUCTS</b>
	101	1010		Processing and preserving of meat
			1010_01	Processing and preserving of poultry
			1010_02	Processing and preserving of meat, except poultry
	102	1020		Processing and preserving of fish, crustaceans and molluscs
			1020_01	Canning of fish
			1020_99	Processing and preserving of fish, crustaceans and molluscs n.e.c.
	103	1030		Processing and preserving of fruit and vegetables
			1030_01	Canning of duruka (Fijian asparagus)
			1030_99	Processing and preserving of fruit and vegetables n.e.c.
	104	1040		Manufacture of vegetable and animal oils and fats
			1040_01	Manufacture of virgin coconut oil
			1040_99	Manufacture of vegetable and animal oils and fats n.e.c.
	105	1050		Manufacture of dairy products
			1050_01	Manufacture of fresh liquid milk, pasteurized, sterilized, homogenized and/or ultra heat treated
			1050_02	Manufacture of ice cream
			1050_99	Manufacture of dairy products n.e.c.
	106			Manufacture of grain mill products, starches and starch products
		1061		Manufacture of grain mill products
			1061_01	Rice milling
			1061_02	Flour milling
			1061_99	Manufacture of other grain mill products n.e.c.
		1062		Manufacture of starches and starch products
			1062_01	Manufacture of sago
			1062_99	Manufacture of starches and starch products n.e.c.
	107			Manufacture of other food products





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		1071		Manufacture of bakery products
			1071_01	Manufacture of bread and rolls
			1071_02	Manufacture of pastry, cakes, pies, tarts etc.
			1071_03	Manufacture of rusks, biscuits and other "dry" bakery products
			1071_04	Manufacture of snack products
			1071_99	Manufacture of bakery products n.e.c.
		1072	1072_01	Manufacture of sugar
		1073	1073_01	Manufacture of cocoa, chocolate and sugar confectionery
		1074	1074_01	Manufacture of macaroni, noodles, couscous and similar farinaceous products
		1075	1075_01	Manufacture of prepared meals and dishes
		1079	1079_99	Manufacture of other food products n.e.c.
	108	1080	1080_01	Manufacture of prepared animal feeds
<b>11</b>				<b>MANUFACTURE OF BEVERAGES</b>
	110			Manufacture of beverages
		1101	1101_01	Distilling, rectifying and blending of spirits
		1102	1102_01	Manufacture of wines
		1103	1103_01	Manufacture of malt liquors and malt
		1104		Manufacture of soft drinks; production of mineral waters and other bottled waters
			1104_01	Manufacture of soft drink, cordial and syrup
			1104_02	Production of mineral water
<b>12</b>				<b>MANUFACTURE OF TOBACCO PRODUCTS</b>
	120	1200	1200_01	Manufacture of tobacco products
<b>13</b>				<b>MANUFACTURE OF TEXTILES</b>
	131			Spinning, weaving and finishing of textiles
		1311	1311_01	Preparation and spinning of textile fibres
		1312	1312_01	Weaving of textiles
		1313	1313_01	Finishing of textiles
	139			Manufacture of other textiles
		1391	1391_01	Manufacture of knitted and crocheted fabrics
		1392	1392_01	Manufacture of made-up textile articles, except apparel
		1393	1393_01	Manufacture of carpets and rugs
		1394	1394_01	Manufacture of cordage, rope, twine and netting
		1399	1399_99	Manufacture of other textiles n.e.c.
<b>14</b>				<b>MANUFACTURE OF WEARING APPAREL</b>
	141	1410	1410_01	Manufacture of wearing apparel, except fur apparel



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	142	1420	1420_01	Manufacture of articles of fur
	143	1430	1430_01	Manufacture of knitted and crocheted apparel
<b>15</b>				<b>MANUFACTURE OF LEATHER AND RELATED PRODUCTS</b>
	151			Tanning and dressing of leather; manufacture of luggage, handbags; saddler and harness
		1511	1511_01	Tanning and dressing of leather
		1512	1512_01	Manufacture of luggage, handbags and the like, saddlery and harness
	152	1520	1520_01	Manufacture of footwear
<b>16</b>				<b>MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS</b>
	161	1610	1610_01	Sawmilling and planing of wood
	162			Manufacture of products of wood, cork, straw and plaiting materials
		1621	1621_01	Manufacture of veneer sheets and wood-based panels
		1622	1622_01	Manufacture of builders' carpentry and joinery
		1623	1623_01	Manufacture of wooden containers
		1629	1629_01	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
<b>17</b>				<b>MANUFACTURE OF PAPER AND PAPER PRODUCTS</b>
	170			Manufacture of paper and paper products
		1701	1701_01	Manufacture of pulp, paper and paperboard
		1702	1702_01	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
		1709	1709_01	Manufacture of other articles of paper and paperboard
<b>18</b>				<b>PRINTING, AND REPRODUCTION OF RECORDED MEDIA</b>
	181			Printing and service activities related to printing
		1811	1811_01	Printing
		1812	1812_01	Service activities related to printing
	182	1820	1820_01	Reproduction of recorded media
<b>19</b>				<b>MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS</b>
	191	1910	1910_01	Manufacture of coke oven products
	192	1920	1920_01	Manufacture of refined petroleum products
<b>20</b>				<b>MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS</b>
	201			Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms
		2011	2011_01	Manufacture of basic chemicals



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		2012	2012_01	Manufacture of fertilizers and nitrogen compounds
		2013	2013_01	Manufacture of plastics and synthetic rubber in primary
	202			Manufacture of other chemical products
		2021	2021_01	Manufacture of pesticides and other agrochemical products
		2022	2022_01	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
		2023	2023_01	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
		2029	2029_99	Manufacture of other chemical products n.e.c.
	203	2030	2030_01	Manufacture of man-made fibres
<b>21</b>				<b>MANUFACTURE OF BASIC PHARMACEUTICAL PRODUCTS AND PHARMACEUTICAL PREPARATIONS</b>
	210	2100		Manufacture of pharmaceuticals, medicinal chemical and botanical products
			2100_01	Manufacture of noni juice
			2100_02	Pounding and packing of kava
			2100_99	Manufacture of pharmaceuticals, medicinal chemical and botanical products n.e.c.
<b>22</b>				<b>MANUFACTURE OF RUBBER AND PLASTICS PRODUCT</b>
	221			Manufacture of rubber products
		2211	2211_01	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
		2219	2219_01	Manufacture of other rubber products
	222	2220	2220_01	Manufacture of plastics products
<b>23</b>				<b>MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS</b>
	231	2310	2310_01	Manufacture of glass and glass products
	239			Manufacture of non-metallic mineral products n.e.c.
		2391	2391_01	Manufacture of refractory products
		2392	2392_01	Manufacture of clay building materials
		2393	2393_01	Manufacture of other porcelain and ceramic products
		2394	2394_01	Manufacture of cement, lime and plaster
		2395	2395_01	Manufacture of articles of concrete, cement and plaster
		2396	2396_01	Cutting, shaping and finishing of stone
		2399	2399_99	Manufacture of other non-metallic mineral products n.e.c.
<b>24</b>				<b>MANUFACTURE OF BASIC METALS</b>
	241	2410	2410_01	Manufacture of basic iron and steel
	242	2420	2420_01	Manufacture of basic precious and other non-ferrous metals
	243			Casting of metals



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		2431	2431_01	Casting of iron and steel
		2432	2432_01	Casting of non-ferrous metals
<b>25</b>				<b>MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT</b>
	251			Manufacture of structural metal products, tanks, reservoirs and steam generators
		2511	2511_01	Manufacture of structural metal products
		2512	2512_01	Manufacture of tanks, reservoirs and containers of metal
	259			Manufacture of other fabricated metal products; metalworking service activities
		2591	2591_01	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
		2592	2592_01	Treatment and coating of metals; machining
		2593	2593_01	Manufacture of cutlery, hand tools and general hardware
		2599	2599_99	Manufacture of other fabricated metal products n.e.c.
<b>26</b>				<b>MANUFACTURE OF ELECTRONIC AND OPTICAL PRODUCTS</b>
	261	2610	2610_01	Manufacture of electronic components and boards
	263	2630	2630_01	Manufacture of communication equipment
	265			Manufacture of measuring, testing, navigating and control equipment; watches and clocks
		2651	2651_01	Manufacture of measuring, testing, navigating and control equipment
		2652	2652_01	Manufacture of watches and clocks
<b>27</b>				<b>MANUFACTURE OF ELECTRICAL EQUIPMENT</b>
	271	2710	2710_01	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
	272	2720	2720_01	Manufacture of batteries and accumulators
	273			Manufacture of wiring and wiring devices
		2731	2731_01	Manufacture of fibre optic cables
		2732	2732_01	Manufacture of other electronic and electric wires and cables
		2733	2733_01	Manufacture of wiring devices
	274	2740	2740_01	Manufacture of electric lighting equipment
	279	2790	2790_01	Manufacture of other electrical equipment
<b>28</b>				<b>MANUFACTURE OF MACHINERY AND EQUIPMENT COMPONENTS</b>
	281			Manufacture of general-purpose machinery components
		2813	2813_01	Manufacture of other pumps, compressors, taps and valves
		2814	2814_01	Manufacture of bearings, gears, gearing and driving elements
		2815	2815_01	Manufacture of ovens, furnaces and furnace burners



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>29</b>				<b>MANUFACTURE OF PARTS AND ACCESSORIES OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS</b>
	292	2920	2920_01	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
	293	2930	2930_01	Manufacture of parts and accessories for motor vehicles
<b>30</b>				<b>MANUFACTURE OF OTHER TRANSPORT EQUIPMENT</b>
	301			Building of ships and boats
		3011	3011_01	Building of ships and floating structures
		3012	3012_01	Building of pleasure and sporting boats
	302	3020	3020_01	Manufacture of railway rolling stock
	309			Manufacture of transport equipment n.e.c.
		3099	3099_99	Manufacture of other transport equipment n.e.c.
<b>31</b>				<b>MANUFACTURE OF FURNITURE</b>
	310	3100	3100_01	Manufacture of furniture
<b>32</b>				<b>OTHER MANUFACTURING</b>
	321			Manufacture of jewellery, bijouterie and related articles
		3211	3211_01	Manufacture of jewellery, and related articles
		3212	3212_01	Manufacture of imitation jewellery and related articles
		3220	3220_01	Manufacture of musical instruments
		3230	3230_01	Manufacture of sports goods
		3240	3240_01	Manufacture of games and toys
	325	3250	3250_01	Manufacture of medical and dental instruments and supplies
	329	3290	3290_99	Other manufacturing n.e.c.
<b>33</b>				<b>REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT</b>
	331			Repair of fabricated metal products, machinery and equipment
		3311	3311_01	Repair of fabricated metal products
		3312	3312_01	Repair of machinery
		3313	3313_01	Repair of electronic and optical equipment
		3314	3314_01	Repair of electrical equipment
		3315	3315_01	Repair of transport equipment, except motor vehicles
		3319	3319_01	Repair of other equipment
		3320	3320_01	Installation of industrial machinery and equipment

**Section D*****Electricity, gas, steam and air conditioning supply***

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>35</b>				<b>ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</b>
	351	3510	3510_01	Electric power generation, transmission and distribution
	352	3520	3520_01	Manufacture of gas; distribution of gaseous fuels through mains
	353	3530	3530_01	Steam and air conditioning supply

**Section E*****Water supply; sewerage, waste management and remediation activities***

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>36</b>				<b>WATER COLLECTION, TREATMENT AND SUPPLY</b>
	360	3600	3600_01	Water collection, treatment and supply
<b>37</b>				<b>SEWERAGE</b>
	370	3700	3700_01	Sewerage
<b>38</b>				<b>WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY</b>
	381			Waste collection
		3811	3811_01	Collection of non-hazardous waste
		3812	3812_01	Collection of hazardous waste
	382			Waste treatment and disposal
		3821	3821_01	Treatment and disposal of non-hazardous waste
		3822	3822_01	Treatment and disposal of hazardous waste
	383	3830	3830_01	Materials recovery
<b>39</b>				<b>REMEDIATION ACTIVITIES AND OTHER WASTE</b>
	390	3900	3900_01	Remediation activities and other waste

**Section F*****Construction***

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>41</b>				<b>CONSTRUCTION OF BUILDINGS</b>
	410	4100	4100_01	Construction of buildings
<b>42</b>				<b>CIVIL ENGINEERING</b>
	421	4210	4210_01	Construction of roads
		4220	4220_01	Construction of utility projects
		4290	4290_01	Construction of other civil engineering projects
<b>43</b>				<b>SPECIALISED CONSTRUCTION ACTIVITIES</b>
	431			Demolition and site preparation



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		4311	4311_01	Demolition
		4312	4312_01	Site preparation
	432			Electrical, plumbing and other construction installation activities
		4321	4321_01	Electrical installation
		4322	4322_01	Plumbing, heat and air-conditioning installation
		4329	4329_01	Other construction installation
	433	4330	4330_01	Building completion finishing
	439	4390	4390_01	Other specialised construction activity

### Section G

#### *Wholesale and retail trade; repair of motor vehicles and motorcycles*

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>45</b>				<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>
	451	4510	4510_01	Sale of motor vehicles
	452	4520		Maintenance and repair of motor vehicles
			4520_01	Washing and cleaning of motor vehicles
			4520_02	Maintenance and repair of motor vehicles
	453	4530	4530_01	Sale of motor vehicle parts and accessories
	454	4540	4540_01	Sale, maintenance and repair of motorcycles and related parts and accessories
<b>46</b>				<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>
	461	4610	4610_01	Wholesale on a fee or contract basis
	462	4620	4620_01	Wholesale of agricultural raw materials and live animals
	463	4630		Wholesale of food, beverages and tobacco
			4630_01	Wholesale of food and non-alcoholic drinks
			4630_02	Wholesale of alcoholic drinks
			4630_03	Wholesale of tobacco
			4630_04	Wholesale of betel nuts
	464			Wholesale of household goods
		4641		Wholesale of textiles, clothing and footwear
			4641_01	Wholesale of textiles and clothing
			4641_02	Wholesale of footwear
		4649		Wholesale of other household goods
			4649_01	Wholesale of household furniture
			4649_02	Wholesale of household appliances



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			4649_03	Wholesale of consumer electronics
			4649_04	Wholesale of pharmaceutical and medical goods
			4649_99	Wholesale of other household goods n.e.c.
	465			Wholesale of machinery, equipment and supplies
		4651	4651_01	Wholesale of computers, computer peripheral equipment and software
		4652	4652_01	Wholesale of electronic and telecommunications equipment and parts
		4653	4653_01	Wholesale of agricultural machinery, equipment and supplies
		4659	4659_01	Wholesale of other machinery and equipment
	466			Other specialised wholesale
		4661	4661_01	Wholesale of solid, liquid and gaseous fuels and related products
		4662	4662_01	Wholesale of metals and metal ores
		4663	4663_01	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
		4669	4669_99	Wholesale of waste and scrap and other products n.e.c.
	469	4690	4690_01	Non-specialised wholesale trade
<b>47</b>				<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>
	471			Retail sale in non-specialised stores
		4711	4711_01	Retail sale in non-specialised stores with food, beverages or tobacco predominating
		4719	4719_01	Other retail sale in non-specialised stores
	472			Retail sale of food, beverages and tobacco in specialised stores
		4721		Retail sale of food in specialised stores
			4721_01	Retail sale of food in specialised stores, including non-alcoholic beverages
		4722		Retail sale of beverages in specialised stores
			4722_01	Retail sale of alcoholic beverages in specialised stores
		4723	4723_01	Retail sale of tobacco products in specialised stores
	473	4730	4730_01	Retail sale of automotive fuel in specialised stores
	474			Retail sale of information and communications equipment in specialised stores
		4741	4741_01	Retail sale of computers, peripheral units, software and telecommunications equipment in specialised stores
		4742	4742_01	Retail sale of audio and video equipment in specialised stores
	475			Retail sale of other household equipment in specialised stores





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		4751	4751_01	Retail sale of textiles in specialised stores
		4752	4752_01	Retail sale of hardware, paints and glass in specialised stores
		4753	4753_01	Retail sale of carpets, rugs, wall and floor coverings in specialised stores
		4759		Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialised stores
			4759_01	Retail sale of electrical household appliances
			4759_02	Retail sale of household furniture
			4759_03	Retail sale of lighting equipment and other household articles in specialised stores
	476			Retail sale of cultural and recreation goods in specialised stores
		4761	4761_01	Retail sale of books, newspapers and stationary in specialised stores
		4762	4762_01	Retail sale of music and video recordings in specialised stores
		4763	4763_01	Retail sale of sporting equipment in specialised stores
		4764	4764_01	Retail sale of games and toys in specialised stores
	477			Retail sale of other goods in specialised stores
		4771		Retail sale of new and used clothing, footwear and leather articles in specialised stores
			4771_01	Retail sale of <u>new</u> clothing in specialised stores
			4771_02	Retail sale of <u>second hand</u> clothing in specialised stores
			4771_03	Retail sale of <u>new</u> and <u>used</u> footwear and leather articles in specialised stores
		4772	4772_01	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialised stores
		4773		Other retail sale of new goods in specialised stores
			4773_01	Retail sale of household fuel
			4773_99	Other retail sale of new goods in specialised stores n.e.c.
		4774	4774_01	Retail sale of second-hand goods
	478			Retail sale via stalls and markets
		4781	4781_01	Retail sale via stalls and markets of food, beverages and tobacco products
		4782		Retail sale via stalls and markets of textiles, clothing and footwear
			4782_01	Retail sale via stalls and markets of <u>new</u> textiles, clothing and footwear
			4782_02	Retail sale via stalls and markets of <u>second hand</u> textiles, clothing and footwear



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		4789		Retail sale via stalls and markets of other goods
			4789_01	Retail sale of betel nuts
			4789_02	Retail sale of other goods
	479			Retail trade not in stores, stalls or markets
		4791	4791_01	Retail sale via mail order houses or via Internet
		4799	4799_01	Other retail sale not in stores, stalls or markets

## Section H

### *Transportation and storage*

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>49</b>				<b>LAND TRANSPORT</b>
	491			Transport via railways
		4911	4911_01	Passenger rail transport
		4912	4912_01	Freight rail transport
	492			Other land transport
		4922		Other passenger land transport
			4922_01	Bus transport
			4922_02	Mini vans used as taxis
			4922_03	Cars used as taxis
			4922_04	Public motor vehicle (PMV) trucks used as taxis
			4922_99	Other passenger land transport n.e.c.
		4923	4923_01	Freight transport by road
	493	4930	4930_01	Transport via pipeline
<b>50</b>				<b>WATER TRANSPORT</b>
	501			Sea and coastal water transport
		5011	5011_01	Sea and coastal passenger water transport
		5012	5012_01	Sea and coastal freight water transport
	502			Inland water transport
		5021	5021_01	Inland passenger water transport
		5022	5022_01	Inland freight water transport
<b>51</b>				<b>AIR TRANSPORT</b>
	511	5110	5110_01	Passenger air transport
	512	5120	5120_01	Freight air transport
<b>52</b>				<b>WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION</b>
	521	5210	5210_01	Warehousing and storage
	522			Support activities for transportation



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		5221	5221_01	Service activities incidental to land transportation
		5222	5222_01	Service activities incidental to water transportation
		5223	5223_01	Service activities incidental to air transportation
		5224	5224_01	Cargo handling
		5229	5229_01	Other transportation support activities
<b>53</b>				<b>POSTAL AND COURIER ACTIVITIES</b>
	531	5310	5310_01	Postal activities
	532	5320	5320_01	Courier activities

### Section I

#### *Accommodation and food service activities*

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>55</b>				<b>ACCOMMODATION</b>
	551	5510	5510_01	Short term accommodation activities
	552	5520	5520_01	Camping grounds, recreational vehicle parks and trailer parks
	559	5590	5590_01	Other accommodation
<b>56</b>				<b>FOOD AND BEVERAGE SERVICE ACTIVITIES</b>
	561	5610	5610_01	Restaurants and mobile food service activities
	562			Event catering and other food service activities
		5621	5621_01	Event catering
		5629	5629_01	Other food service activities
	563	5630	5630_01	Beverage serving activities

### Section J

#### *Information and communication*

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>58</b>				<b>PUBLISHING ACTIVITIES</b>
	581			Publishing of books, periodicals and other publishing activities
		5811	5811_01	Book publishing
		5812	5812_01	Publishing of directories and mailing lists
		5813	5813_01	Publishing of newspapers, journals and periodicals
		5819	5819_01	Other publishing activities
	582	5820	5820_01	Software publishing
<b>59</b>				<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>
	591			Motion picture, video and television programme activities



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		5911	5911_01	Motion picture, video and television programme production activities
		5912	5912_01	Motion picture, video and television programme post-production activities
		5913	5913_01	Motion picture, video and television programme distribution activities
		5914	5914_01	Motion picture projection activities
	592	5920	5920_01	Sound recording and music publishing activities
<b>60</b>				<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>
	601	6010	6010_01	Radio broadcasting
	602	6020	6020_01	Television programming and broadcasting activities
<b>61</b>				<b>TELECOMMUNICATIONS</b>
	611	6110	6110_01	Wired telecommunications activities
	612	6120	6120_01	Wireless telecommunications activities
	613	6130	6130_01	Satellite telecommunications activities
	619	6190	6190_01	Other telecommunications activities
<b>62</b>				<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>
	620	6201	6201_01	Computer programming activities
		6202	6202_01	Computer consultancy and computer facilities management activities
		6209	6209_01	Other information technology and computer service activities
<b>63</b>				<b>INFORMATION SERVICE ACTIVITIES</b>
	631			Data processing, hosting and related activities; web portals
		6311	6311_01	Data processing, hosting and related activities
		6312	6312_01	Web portals
	639			Other information service activities
		6391	6391_01	News agency activities
		6399	6399_99	Other information service activities n.e.c.

## Section K

### *Financial and insurance activities*

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>64</b>				<b>FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING</b>
	641			Monetary intermediation
		6411	6411_01	Central banking
		6419	6419_01	Other monetary intermediation



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	642	6420	6420_01	Activities of holding companies
	643	6430	6430_01	Trusts, funds and similar financial entities
	649			Other financial service activities, except insurance and pension funding activities
		6491	6491_01	Financial leasing
		6492	6492_01	Other credit granting
		6499	6499_99	Other financial service activities, except insurance and pension funding activities, n.e.c.
<b>65</b>				<b>INSURANCE, REINSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY</b>
	651			Insurance
		6511	6511_01	Life insurance
		6512	6512_01	Non-life insurance
	652	6520	6520_01	Reinsurance
	653	6530	6530_01	Pension funding
<b>66</b>				<b>ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE ACTIVITIES</b>
	661			Activities auxiliary to financial service activities, except insurance and pension funding
		6611	6611_01	Administration of financial markets
		6612	6612_01	Security and commodity contracts brokerage
		6619	6619_01	Other activities auxiliary to financial service activities
	662			Activities auxiliary to insurance and pension funding
		6621	6621_01	Risk and damage evaluation
		6622	6622_01	Activities of insurance agents and brokers
		6629	6629_99	Other activities auxiliary to insurance and pension funding
	663	6630	6630_01	Fund management activities

**Section L**

***Real estate activities***

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>68</b>				<b>REAL ESTATE ACTIVITIES</b>
	681	6810	6810_01	Real estate activities with own or leased property
	682	6820	6820_01	Real estate activities on a fee or contract basis

**Section M*****Professional, scientific and technical activities***

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>69</b>				<b>LEGAL AND ACCOUNTING ACTIVITIES</b>
	691	6910	6910_01	Legal activities
	692	6920	6920_01	Accounting, bookkeeping and auditing activities; tax consultancy
<b>70</b>				<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>
	701	7010	7010_01	Activities of head offices
	702	7020	7020_01	Management consultancy activities
<b>71</b>				<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>
	711	7110	7110_01	Architectural and engineering activities and related technical consultancy
	712	7120	7120_01	Technical testing and analysis
<b>72</b>				<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>
	721	7210	7210_01	Research and experimental development on natural sciences and engineering
	722	7220	7220_01	Research and experimental development on social sciences and humanities
<b>73</b>				<b>ADVERTISING AND MARKET RESEARCH</b>
	731	7310	7310_01	Advertising
	732	7320	7320_01	Market research and public opinion polling
<b>74</b>				<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
	741	7410	7410_01	Specialised design activities
	742	7420	7420_01	Photographic activities
	749	7490	7490_99	Other professional, scientific and technical activities n.e.c.
<b>75</b>				<b>VETERINARY ACTIVITIES</b>
	750	7500	7500_01	Veterinary activities

**Section N*****Administrative and support service activities***

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>77</b>				<b>RENTAL AND LEASING ACTIVITIES</b>
	771	7710	7710_01	Renting and leasing of motor vehicles
	772			Renting and leasing of personal and household goods
		7721	7721_01	Renting and leasing of recreational and sports goods
		7722	7722_01	Renting of video disks



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		7729	7729_01	Renting and leasing of other personal and household goods
	773	7730	7730_01	Renting and leasing of other machinery, equipment and tangible goods
	774	7740	7740_01	Leasing of intellectual property and similar products, except copyrighted works
<b>78</b>				<b>EMPLOYMENT ACTIVITIES</b>
	781	7810	7810_01	Activities of employment placement agencies
	782	7820	7820_01	Temporary employment agency activities
	783	7830	7830_01	Other human resources provision
<b>79</b>				<b>TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES</b>
	791			Travel agency and tour operator activities
		7911	7911_01	Travel agency activities
		7912	7912_01	Tour operator activities
	799	7990	7990_01	Other reservation service and related activities
<b>80</b>				<b>SECURITY AND INVESTIGATION ACTIVITIES</b>
	801	8010	8010_01	Private security activities
	802	8020	8020_01	Security systems service activities
	803	8030	8030_01	Investigation activities
<b>81</b>				<b>SERVICES TO BUILDINGS AND LANDSCAPE ACTIVITIES</b>
	811	8110	8110_01	Combined facilities support activities
	812			Cleaning activities
		8121	8121_01	General cleaning of buildings
		8129	8129_01	Other building and industrial cleaning activities
	813	8130	8130_01	Landscape care and maintenance service activities
<b>82</b>				<b>OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES</b>
	821			Office administrative and support activities
		8211	8211_01	Combined office administrative service activities
		8219	8219_01	Photocopying, document preparation and other specialised office support activities
	822	8220	8220_01	Activities of call centers
	823	8230	8230_01	Organisation of conventions and trade shows
	829			Business support service activities n.e.c.
		8291	8291_01	Activities of collection agencies and credit bureaus
		8292	8292_01	Packaging activities
		8299	8299_99	Other business support service activities n.e.c.

**Section O*****Public administration and defence; compulsory social security***

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>84</b>				<b>PUBLIC ADMINISTRATION AND DEFENSE; COMPULSORY SOCIAL SECURITY</b>
	841			Administration of the State and the economic and social policy of the community
		8411	8411_01	General public administration activities
		8412	8412_01	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
		8413	8413_01	Regulation of and contribution to more efficient operation of businesses
	842			Provision of services to the community as a whole
		8421	8421_01	Foreign affairs
		8422	8422_01	Defence activities
		8423	8423_01	Public order and safety activities
	843	8430	8430_01	Compulsory social security activities

**Section P*****Education***

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>85</b>				<b>EDUCATION</b>
	851	8510		Pre-primary and primary education
			8510_01	Early childhood education
			8510_02	Pre-primary education
			8510_03	Primary education
	852			Secondary education
		8521		General secondary education
			8521_01	Lower secondary education
			8521_02	Upper secondary education
	853	8530		Higher education
			8530_01	Post secondary non-tertiary education
			8530_02	Tertiary education
	854			Other education
		8541	8541_01	Sports and recreation education
		8542	8542_01	Cultural education
		8549	8549_99	Other education n.e.c.
	855	8550	8550_01	Educational support activities



**Section Q*****Human health and social work activities***

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>86</b>				<b>HUMAN HEALTH ACTIVITIES</b>
	861	8610	8610_01	Hospital activities
	862	8620		Medical and dental practice activities
			8620_01	Medical practice activities
			8620_02	Dental practice activities
	869	8690		Other human health activities
			8690_01	Optometry activities
			8690_02	Other human health activities n.e.c.
<b>87</b>				<b>RESIDENTIAL CARE ACTIVITIES</b>
	871	8710	8710_01	Residential nursing care facilities
	872	8720	8720_01	Residential care activities for mental retardation, mental health and substance abuse
	873	8730	8730_01	Residential care activities for the elderly and disabled
	879	8790	8790_01	Other residential care activities
<b>88</b>				<b>SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION</b>
	881	8810	8810_01	Social work activities without accommodation for the elderly and disabled
	889	8890	8890_01	Other social work activities without accommodation

**Section R*****Arts, entertainment and recreation***

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>90</b>				<b>CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES</b>
	900	9000	9000_01	Creative, arts and entertainment activities
<b>91</b>				<b>LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES</b>
	910	9101	9101-01	Library and archives activities
		9102	9102_01	Museums activities and operation of historical sites and buildings
		9103	9103_01	Botanical and zoological gardens and nature reserves activities
<b>92</b>				<b>GAMBLING AND BETTING ACTIVITIES</b>
	920	9200	9200_01	Gambling and betting activities
<b>93</b>				<b>SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION</b>
	931	9311	9311_01	Operation of sports facilities
		9312	9312_01	Activities of sports clubs
		9319	9319_01	Other sports activities



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	932			Other amusement and recreation activities
		9321	9321_01	Activities of amusement parks and theme parks
		9329	9329_99	Other amusement and recreation activities n.e.c.

## Section S

### *Other service activities*

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>94</b>				<b>ACTIVITIES OF MEMBERSHIP ORGANISATIONS</b>
	941			Activities of business, employers and professional membership organisations
		9411	9411_01	Activities of business and employers membership organisations
		9412	9412_01	Activities of professional membership organisations
	942	9420	9420_01	Activities of trade unions
	949			Activities of other membership organisations
		9491	9491_01	Activities of religious organisations
		9492	9492_01	Activities of political organisations
		9499	9499_99	Activities of other membership organisations n.e.c.
<b>95</b>				<b>REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS</b>
	951			Repair of computers and communication equipment
		9511	9511_01	Repair of computers and peripheral equipment
		9512	9512_01	Repair of communication equipment
	952			Repair of personal and household goods
		9521	9521_01	Repair of consumer electronics
		9522	9522_01	Repair of household appliances and home and garden equipment
		9523	9523_01	Repair of footwear and leather goods
		9524	9524_01	Repair of furniture and home furnishings
		9529	9529_01	Repair of other personal and household goods
<b>96</b>				<b>OTHER PERSONAL SERVICE ACTIVITIES</b>
	960			Other personal service activities
		9601	9601_01	Washing and (dry-) cleaning of textile and fur products
		9602		Hairdressing and other beauty treatment
			9602_01	Hairdressing
			9602_02	Other beauty treatment
		9603	9603_01	Funeral and related activities
		9609	9609_99	Other personal service activities n.e.c.

**Section T*****Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use***

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>97</b>				<b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL</b>
	970	9700		Activities of households as employers of house maids
			9700_01	Activities of households as employers of domestic personnel
			9700_02	All other activities of households as employers of domestic personnel
<b>98</b>				<b>UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF PRIVATE HOUSEHOLDS FOR OWN USE</b>
	981	9810	9810_01	Undifferentiated goods-producing activities of private households for own use
	982	9820	9820_01	Undifferentiated service-producing activities of private households for own use

**Section U*****Activities of extraterritorial organisations and bodies***

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>99</b>				<b>ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES</b>
	990	9900	9900_01	Activities of extraterritorial organisations and bodies



## Chapter 7

### DETAILED STRUCTURE WITH EXPLANATORY NOTES

#### SECTION A: AGRICULTURE, FORESTRY AND FISHING

This section includes the exploitation of vegetal and animal natural resources. It comprises growing of crops, raising and breeding of animals, animals or animal products from a farm or their natural habitats capture fishery and aquaculture and harvesting of timber and other plants.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
01				<p><b>CROP AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES</b></p> <p>This division includes the production of crop and animal products. It also covers organic agriculture, the growing of genetically modified crops, the raising of genetically modified animals, service activities incidental to agriculture and hunting, trapping and related activities.</p> <p>Group 015 Mixed farming breaks away from the usual principle for identifying main activity. It recognizes and accepts the fact that many agricultural holdings have reasonably balanced crop and animal production and that it would be arbitrary to classify them in one category.</p> <p>Agricultural activities exclude subsequent processing of agricultural products (see division 10 for manufacture of food products; 11 for manufacture of beverages and 12 for manufacture of tobacco products) beyond that needed to prepare them for the primary markets e.g. drying of tobacco.</p> <p>The division excludes:</p> <ul style="list-style-type: none"> <li>▪ field construction e.g. agricultural land terracing, drainage, preparing rice paddies classified in section F</li> <li>▪ buyers and cooperative associations engaged in the marketing of farm products classified in section G.</li> </ul>
	011			<p><b>Growing of non-perennial crops</b></p> <p>This group includes the growing of plants that do not last for more than two growing seasons. It includes the growing of these plants for the purpose of seed production.</p>
		0111		<p><b>Growing of cereals, leguminous crops and oil seeds</b></p> <p>This class includes all forms of growing of cereals, leguminous crops and oil seeds in open fields, including those considered organic farming and the growing of genetically modified crops. The growing of these crops is often combined within agricultural units.</p>
			0111_01	<p><b>Growing of cereals</b></p> <p>This sub-class includes growing of cereals such as:</p> <ul style="list-style-type: none"> <li>▪ grain maize</li> <li>▪ other cereals</li> <li>▪ This sub-class excludes: <ul style="list-style-type: none"> <li>▪ growing of maize for fodder, see 0119_99</li> </ul> </li> </ul>
			0111_02	<p><b>Growing of leguminous crops</b></p> <p>This sub-class includes growing of leguminous crops such as:</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ beans</li> <li>▪ broad beans</li> <li>▪ chick peas</li> <li>▪ cow peas</li> <li>▪ lentils</li> <li>▪ peas</li> <li>▪ pigeon peas</li> <li>▪ other leguminous crops</li> </ul>
			<b>0111_03</b>	<p><b>Growing of peanuts</b></p> <p>This sub-class includes growing of peanuts.</p>
			<b>0111_04</b>	<p><b>Growing of oil seeds</b></p> <p>This sub-class includes growing of oil seeds such as:</p> <ul style="list-style-type: none"> <li>▪ mustard seed,</li> <li>▪ sunflower seed</li> <li>▪ other oil seeds</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ growing of peanuts, see 0111_03</li> <li>▪ growing of edible nuts, see 0125_02</li> </ul>
			<b>0111_99</b>	<p><b>Growing of cereals, leguminous crops and oil seeds n.e.c.</b></p> <p>This sub-class includes growing of cereals, leguminous crops and oil seeds n.e.c.</p>
		<b>0112</b>	<b>0112_01</b>	<p><b>Growing of rice</b></p> <p>This sub-class includes growing of rice including organic farming and the growing of genetically modified rice.</p>
		<b>0113</b>		<p><b>Growing of vegetables and melons, roots and tubers</b></p>
			<b>0113_01</b>	<p><b>Growing of leafy or stem vegetables</b></p> <p>This sub-class includes growing of leafy or stem vegetables such as:</p> <ul style="list-style-type: none"> <li>▪ cabbages</li> <li>▪ cauliflower</li> <li>▪ broccoli</li> <li>▪ lettuce</li> <li>▪ spinach e.g. bele, pele, aibika, tubua, rourou, lu</li> <li>▪ other leafy or stem vegetables</li> </ul>
			<b>0113_02</b>	<p><b>Growing of fruit bearing vegetables</b></p> <p>This sub-class includes growing of fruit bearing vegetables such as:</p> <ul style="list-style-type: none"> <li>▪ cucumbers</li> <li>▪ eggplants (aubergines)</li> <li>▪ tomatoes</li> <li>▪ watermelons<sup>18</sup></li> <li>▪ cantaloupes</li> <li>▪ pumpkins</li> <li>▪ squash</li> <li>▪ melons and fruit-bearing vegetables</li> </ul>

<sup>18</sup> ....used primarily as a fruit, watermelon is considered a vegetable since it is grown as a vegetable crop using vegetable production systems. Like squash, pumpkin, sweet melons, cucumber etc., it is a member of the Cucurbitaceae family.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>growing of chilies and peppers (capsicum), see 0128_06 and other spices and aromatic crops, see 0128_99</li> </ul>
			<b>0113_03</b>	<p><b>Growing of root, bulb or tuberous vegetables</b></p> <p>This sub-class includes growing of root, bulb or tuberous vegetables such as:</p> <ul style="list-style-type: none"> <li>carrots</li> <li>turnips</li> <li>garlic</li> <li>onions (incl. shallots)</li> <li>leeks</li> <li>other alliaceous vegetables and other root, bulb or tuberous vegetables</li> </ul>
			<b>0113_04</b>	<p><b>Growing of mushrooms and truffles</b></p> <p>This sub-class includes growing of growing of mushrooms and truffles.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>growing of mushroom spawn, see 0130_01</li> </ul>
			<b>0113_05</b>	<p><b>Growing of taro</b></p> <p>This sub-class includes growing of taro.</p>
			<b>0113_06</b>	<p><b>Growing of cassava</b></p> <p>This sub-class includes growing of cassava (tapioca, tapiok).</p>
			<b>0113_07</b>	<p><b>Growing of yam</b></p> <p>This sub-class includes growing of yam.</p>
			<b>0113_08</b>	<p><b>Growing of sweet potatoes</b></p> <p>This sub-class includes growing of sweet potatoes (kumala).</p>
			<b>0113_09</b>	<p><b>Growing of potatoes</b></p> <p>This sub-class includes growing of potatoes.</p>
			<b>0113_99</b>	<p><b>Growing of vegetables and melons, roots and tubers n.e.c.</b></p> <p>This sub-class includes growing of vegetable seeds, growing of sugar beet and growing of all other vegetables and melons, roots and tubers n.e.c.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>growing of beet seeds, see 0119_99</li> </ul>
		<b>0114</b>	<b>0114_01</b>	<p><b>Growing of sugar cane</b></p> <p>This sub-class includes growing of sugar cane.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>growing of sugar beet, see 0113_99</li> </ul>
		<b>0115</b>	<b>0115_01</b>	<p><b>Growing and curing of tobacco</b></p> <p>This sub-class includes growing of unmanufactured tobacco.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>preparation of tobacco leaves, see 0163_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		0116	0116_01	<p><b>Growing of fibre crops</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ growing of cotton</li> <li>▪ growing of other textile bast fibres</li> <li>▪ growing of other fibre crops</li> </ul>
		0119	0119_99	<p><b>Growing of other non-perennial crops n.e.c.</b></p> <p>This sub-class includes the growing of non-perennial crops n.e.c. such as:</p> <ul style="list-style-type: none"> <li>▪ swedes, mangolds, fodder roots, clover, alfalfa, sainfoin, maize and other grasses, forage kale and similar forage products</li> <li>▪ beet seeds (excluding sugar beet seeds) and seeds of forage plants</li> <li>▪ flowers, including production of cut flowers and flower buds</li> <li>▪ flower seeds</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ growing of sunflower seeds, see 0111_04</li> <li>▪ growing of non-perennial spice, aromatic, drug and pharmaceutical crops, see 0128_01-99</li> </ul>
	012			<p><b>Growing of perennial crops</b></p> <p>This sub-group includes the growing of plants that last for more than two growing seasons, either dying back after each season or growing continuously. It includes the growing of these plants for the purpose of seed production.</p>
		0121	0121_01	<p><b>Growing of grapes</b></p> <p>This sub-class includes growing of wine grapes and table grapes in vineyards.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of wine, see 1102_01</li> </ul>
		0122		<p><b>Growing of tropical and subtropical fruits</b></p>
			0122_01	<p><b>Growing of avocados</b></p> <p>This sub-class includes growing of avocados.</p>
			0122_02	<p><b>Growing of bananas and plantains</b></p> <p>This sub-class includes growing of bananas and plantains.</p>
			0122_03	<p><b>Growing of mangoes</b></p> <p>This sub-class includes growing of mangoes.</p>
			0122_04	<p><b>Growing of papayas</b></p> <p>This sub-class includes growing of papayas.</p>
			0122_05	<p><b>Growing of pineapples</b></p> <p>This sub-class includes growing of pineapples.</p>
			0122_99	<p><b>Growing of tropical and subtropical fruits n.e.c.</b></p> <p>This sub-class includes growing of tropical and subtropical fruits n.e.c. such as dates and figs.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		<b>0123</b>		<b>Growing of citrus fruits</b>
			<b>0123_01</b>	<b>Growing of oranges</b> This sub-class includes growing of oranges.
			<b>0123_99</b>	<b>Growing of citrus fruits n.e.c.</b> This sub-class includes growing of citrus fruit n.e.c.
		<b>0124</b>	<b>0124_01</b>	<b>Growing of pome fruits and stone fruits</b> This sub-class includes growing of: <ul style="list-style-type: none"> <li>▪ apples</li> <li>▪ cherries and sour cherries</li> <li>▪ lychees</li> <li>▪ other pome fruits and stone fruits</li> </ul>
		<b>0125</b>		<b>Growing of other tree and bush fruits and nuts</b>
			<b>0125_01</b>	<b>Growing of berries</b> This sub-class includes growing of: <ul style="list-style-type: none"> <li>▪ raspberries</li> <li>▪ strawberries</li> <li>▪ all other berries</li> </ul>
			<b>0125_02</b>	<b>Growing of edible nuts</b> This sub-class includes growing of edible nuts.
			<b>0125_03</b>	<b>Growing of tamarind</b> This sub-class includes growing of tamarind.
			<b>0125_99</b>	<b>Growing of other tree and bush fruits and nuts n.e.c.</b> This sub-class includes the growing of other tree and bush fruits and nuts such as fruit seeds, locust beans n.e.c. This sub-class excludes: <ul style="list-style-type: none"> <li>▪ growing of coconuts, see 0126_01</li> </ul>
		<b>0126</b>		<b>Growing of oleaginous fruits</b>
			<b>0126_01</b>	<b>Growing of coconuts</b> This sub-class includes growing of coconuts.
			<b>0126_02</b>	<b>Growing of oil palm</b> This sub-class includes growing of oil palm.
			<b>0126_99</b>	<b>Growing of oleaginous fruits n.e.c.</b> This sub-class includes growing of oleaginous fruits such as olives and all other oleaginous fruits. This sub-class excludes: <ul style="list-style-type: none"> <li>▪ growing of peanuts, see 0111_03</li> <li>▪ soya beans, and other oil seeds, see 0111_04</li> </ul>
		<b>0127</b>		<b>Growing of beverage crops</b>
			<b>0127_01</b>	<b>Growing of cocoa</b> This sub-class includes growing of cocoa.





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>0127_02</b>	<b>Growing of coffee</b> This sub-class includes growing of coffee.
			<b>0127_03</b>	<b>Growing of tea</b> This sub-class includes growing of tea.
			<b>0127_99</b>	<b>Growing of beverage crops n.e.c.</b> This sub-class includes growing of mate and all other beverage crops n.e.c.
		<b>0128</b>		<b>Growing of spices, aromatic, drug and pharmaceutical crops</b>
			<b>0128_01</b>	<b>Growing of ginger</b> This sub-class includes growing of ginger.
			<b>0128_02</b>	<b>Growing of kava</b> This sub-class includes growing of kava (yaqona, sakau).
			<b>0128_03</b>	<b>Growing of vanilla</b> This sub-class includes growing of vanilla.
			<b>0128_04</b>	<b>Growing of noni</b> This sub-class includes growing of noni.
			<b>0128_05</b>	<b>Growing of pyrethrum</b> This sub-class includes growing of pyrethrum.
			<b>0128_06</b>	<b>Growing of chillies</b> This sub-class includes growing of chillies and pepper (capsicum).
			<b>0128_07</b>	<b>Growing of betel nuts</b> This sub-class includes growing of betel nuts.
			<b>0128_99</b>	<b>Growing of perennial and non-perennial spices, aromatic, drug and pharmaceutical crops n.e.c.</b> This sub-class includes nutmeg, mace, cardamoms, anise, badian, fennel, cinnamon (canella), cloves, hops and other spices and aromatic crops n.e.c. It also includes the growing of drug and narcotic crops and plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes.  This sub-class excludes: <ul style="list-style-type: none"> <li>▪ growing of pepper/chillies, see 0128_06</li> </ul>
		<b>0129</b>		<b>Growing of other perennial crops</b>
			<b>0129_01</b>	<b>Growing of rubber trees</b> This sub-class includes growing of rubber trees for the extraction of latex.
			<b>0129_99</b>	<b>Growing of other perennial crops, n.e.c.</b> This sub-class includes growing of all other perennial crops such as Christmas trees, trees for extraction of sap and for growing of vegetable materials of a kind used primarily for plaiting.  This sub-class excludes:-gathering of tree sap or rubber-like gums in the wild, see 0230_01.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	<b>013</b>	<b>0130</b>	<b>0130_01</b>	<p><b>Plant propagation</b></p> <p>This sub-class 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 such as:</p> <ul style="list-style-type: none"> <li>▪ growing of plants for planting</li> <li>▪ growing of plants for ornamental purposes, including turf for transplanting</li> <li>▪ growing of live plants for bulbs, tubers and roots; cuttings and slips; mushroom spawn</li> <li>▪ operation of tree nurseries, except forest tree nurseries</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ growing of plants for the purpose of seed production, see groups 011 and 012</li> <li>▪ operation of forest tree nurseries, see sub-class 0210_01-99</li> </ul>
	<b>014</b>			<p><b>Animal production</b></p> <p>This group includes raising and breeding of all animals, except aquatic animals.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> <li>▪ breeding support services, such as stud services, see 0162_01</li> <li>▪ farm animal boarding and care, see 0162_01</li> <li>▪ production of hides and skins from slaughterhouses, see 1010_02</li> </ul>
		<b>0141</b>		<b>Raising of cattle and buffaloes</b>
			<b>0141_01</b>	<p><b>Raising and breeding of cattle and buffaloes</b></p> <p>This sub-class includes raising and breeding of cattle, including production of bovine semen.</p>
			<b>0141_02</b>	<p><b>Production of raw milk from cows or buffaloes</b></p> <p>This sub-class includes production of raw milk from cows or buffaloes.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ processing of milk, see 1050_01</li> </ul>
		<b>0142</b>	<b>0142_01</b>	<p><b>Raising of horses</b></p> <p>This sub-class includes raising and breeding of horses (including racing horses).</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ operation of racing and riding stables, see 9319_01</li> </ul>
		<b>0144</b>		<b>Raising of sheep and goats</b>
			<b>0144_01</b>	<p><b>Raising and breeding of sheep</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ raising and breeding of sheep</li> <li>▪ production of raw sheep milk</li> <li>▪ production of raw wool</li> </ul> <p>This sub-class excludes:</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ sheep shearing on a fee or contract basis, see 0162_01</li> <li>▪ production of pulled wool, see 1010_02</li> <li>▪ processing of milk, see 1050_01</li> </ul>
			<b>0144_02</b>	<p><b>Raising and breeding of goats</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ raising and breeding of goat</li> <li>▪ production of raw goat milk</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ processing of milk, see 1050_01</li> </ul>
		<b>0145</b>	<b>0145_01</b>	<p><b>Raising of swine/pigs</b></p> <p>This sub-class includes raising and breeding of swine (pigs).</p>
		<b>0146</b>		<b>Raising of poultry</b>
			<b>0146_01</b>	<p><b>Raising and breeding of poultry</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ fowls of the species Gallus domesticus (chickens and capons)</li> <li>▪ ducks</li> <li>▪ turkeys</li> <li>▪ guinea fowls</li> <li>▪ operation of poultry hatcheries</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of feathers or down, see 1010_01</li> </ul>
			<b>0146_02</b>	<p><b>Production of eggs</b></p> <p>This sub-class includes poultry farming for the production of eggs.</p>
		<b>0149</b>		<b>Raising of other animals</b>
			<b>0149_01</b>	<p><b>Bee-keeping</b></p> <p>This sub-class includes the production of honey.</p>
			<b>0149_02</b>	<p><b>Silk worm farming</b></p> <p>This sub-class includes the raising of silk worms and production of silk worm cocoons.</p>
			<b>0149_99</b>	<p><b>Raising of other animals n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ raising and breeding of semi-domesticated or other live animals: <ul style="list-style-type: none"> <li>○ birds (except poultry)</li> <li>○ insects</li> <li>○ fur animals</li> </ul> </li> <li>▪ production of fur skins, reptile or bird skins from ranching operation</li> <li>▪ operation of worm farms, land mollusc farms, snail farms etc.</li> <li>▪ raising and breeding of pet animals (except fish): <ul style="list-style-type: none"> <li>○ cats and dogs</li> <li>○ birds, such as parakeets etc.</li> <li>○ hamsters etc.</li> </ul> </li> <li>▪ raising of diverse animals</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ silk worm farming, see 0149_02</li> <li>▪ production of hides and skins originating from hunting and trapping, see 0170_01</li> <li>▪ operation of crocodile farms, see 0322_06</li> <li>▪ operation of marine worm farms, see 0321_99</li> <li>▪ operation of fish farms, see 0321_01, 0322_01</li> <li>▪ training of pet animals, see 9609_99</li> </ul>
	<b>015</b>	<b>0150</b>	<b>0150_01</b>	<p><b>Mixed farming</b></p> <p>This sub-class includes the combined production of crops and animals without a specialised production of crops or animals. The size of the overall farming operation is not a determining factor. If either production of crops or animals in a given unit exceeds 66 per cent or more of standard gross margins, the combined activity should not be included here, but allocated to crop or animal farming.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ mixed crop farming, see groups 011 and 012</li> <li>▪ mixed animal farming, see group 014</li> </ul>
	<b>016</b>			<p><b>Support activities to agriculture and post-harvest crop activities</b></p> <p>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.</p>
		<b>0161</b>		<p><b>Support activities for crop production</b></p>
			<b>0161_01</b>	<p><b>Agricultural activities on a fee or contract basis</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ preparation of fields</li> <li>▪ establishing a crop</li> <li>▪ treatment of crops</li> <li>▪ crop spraying, including by air</li> <li>▪ trimming of fruit trees and vines</li> <li>▪ transplanting of rice, thinning of beets</li> <li>▪ harvesting</li> <li>▪ pest control (including rabbits, mongoose, rats) in connection with agriculture</li> </ul>
			<b>0161_02</b>	<p><b>Operation of agricultural irrigation equipment</b></p> <p>This sub-class includes the operation of agricultural irrigation equipment.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ agriculture irrigation to support dairy farming, see 0162_01</li> </ul>
			<b>0161_99</b>	<p><b>Support activities for crop production n.e.c.</b></p> <p>This sub-class includes the provision of agricultural machinery with operators and crew, maintenance of land to keep it in good condition for agricultural use and all other support activities for crop production n.e.c.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ post-harvest crop activities, see 0163_01</li> <li>▪ activities of agronomists and agricultural economists, see 7490_99</li> <li>▪ landscape architecture, see 7110_01</li> <li>▪ landscape gardening, planting, see 8130_01</li> <li>▪ maintenance of land to keep it in good ecological condition, see 8130_01</li> <li>▪ organisation of agricultural shows and fairs, see 8230_01</li> </ul>
		<b>0162</b>	<b>0162_01</b>	<p><b>Support activities for animal production</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ agricultural activities on a fee or contract basis such as:</li> <li>▪ activities to promote propagation, growth and output of animals</li> <li>▪ herd testing services, droving services, agistment services, poultry caponizing, coop cleaning etc.;</li> <li>▪ activities related to artificial insemination</li> <li>▪ stud services</li> <li>▪ sheep shearing</li> <li>▪ farm animal boarding and care</li> <li>▪ activities of farriers</li> <li>▪ agriculture irrigation to support dairy farming</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ provision of space for animal boarding only, see 6810_01</li> <li>▪ veterinary activities, see 7500_01</li> <li>▪ vaccination of animals, see 7500_01</li> <li>▪ renting of animals (e.g. herds), see 7730_01</li> <li>▪ service activities to promote commercial hunting and trapping, see 9499_99</li> <li>▪ pet boarding, see 9609_99</li> </ul>
		<b>0163</b>	<b>0163_01</b>	<p><b>Post-harvest crop activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ preparation of crops for primary markets, i.e. cleaning, trimming, grading, disinfecting</li> <li>▪ cotton ginning</li> <li>▪ preparation of tobacco leaves</li> <li>▪ preparation of cocoa beans</li> <li>▪ waxing of fruit</li> <li>▪ sun-drying of fruit and vegetables</li> </ul> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>▪ preparation of agricultural products by the producer, see groups 011 and 012</li> <li>▪ preserving of fruit and vegetables, including dehydration by artificial means, see 1030_99</li> <li>▪ stemming and redrying of tobacco, see 1200_01</li> <li>▪ marketing activities of commission merchants and cooperative associations, see division 46</li> <li>▪ wholesale of agricultural raw materials, see 4620_01</li> </ul>
		<b>0164</b>	<b>0164_01</b>	<p><b>Seed processing for propagation</b></p> <p>This sub-class includes all post-harvest activities aimed at improving</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>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. This activity includes the drying, cleaning, grading and treating of seeds until they are marketed. The treatment of genetically modified seeds is included here.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ growing of seeds, see groups 011 and 012</li> <li>▪ processing of seeds to obtain oil, see 1040_99</li> <li>▪ research to develop or modify new forms of seeds, see 7210_01</li> </ul>
	<b>017</b>	<b>0170</b>	<b>0170_01</b>	<p><b>Hunting, trapping and related service activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ hunting and trapping on a commercial basis</li> <li>▪ taking of animals (dead or alive) for food, fur, skin, or for use in research, in zoos or as pets</li> <li>▪ production of fur skins, reptile or bird skins from hunting or trapping activities</li> <li>▪ land-based catching of sea mammals such as walrus and seal</li> </ul>
<b>02</b>				<p><b>FORESTRY AND LOGGING</b></p> <p>This division includes the production of round wood for the forest-based manufacturing industries 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 round wood used in an unprocessed form (e.g. pit-props, pulpwood etc.). These activities can be carried out in natural or planted forests.</p>
	<b>021</b>	<b>0210</b>		<p><b>Silviculture and other forestry activities</b></p> <p>This class includes the growing of standing timber: 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 forests.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>▪ the growing of Christmas trees, see sub-class 0130_01</li> <li>▪ operation of tree nurseries, see sub-class 0130_01</li> <li>▪ gathering of wild growing non-wood forest products, see sub-class 0230_01</li> <li>▪ production of wood chips and particles, see sub-class 1610_01</li> </ul>
			<b>0210_01</b>	<p><b>Pine</b></p> <p>This sub-class includes forestry activities relating to pine.</p>
			<b>0210_02</b>	<p><b>Burckella</b></p> <p>This sub-class includes forestry activities relating to burckella.</p>
			<b>0210_03</b>	<p><b>Mahogany</b></p> <p>This sub-class includes forestry activities relating to mahogany.</p>
			<b>0210_04</b>	<p><b>Sandalwood</b></p> <p>This sub-class includes forestry activities relating to sandalwood.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>0210_05</b>	<b>Teakwood</b> This sub-class includes forestry activities relating to teakwood.
			<b>0210_06</b>	<b>Rosewood</b> This sub-class includes forestry activities relating to rosewood.
			<b>0210_07</b>	<b>Calophyllum</b> This sub-class includes forestry activities relating to calophyllum.
			<b>0210_08</b>	<b>Kwila</b> This sub-class includes forestry activities relating to kwila.
			<b>0210_09</b>	<b>Malas</b> This sub-class includes forestry activities relating to malas.
			<b>0210_10</b>	<b>Taun</b> This sub-class includes forestry activities relating to taun.
			<b>0210_11</b>	<b>Canarium</b> This sub-class includes forestry activities relating to canarium.
			<b>0210_12</b>	<b>Cedar</b> This sub-class includes forestry activities relating to cedar.
			<b>0210_13</b>	<b>Dillenia</b> This sub-class includes forestry activities relating to dillenia.
			<b>0210_14</b>	<b>Erima</b> This sub-class includes forestry activities relating to erima.
			<b>0210_15</b>	<b>Hekakoro</b> This sub-class includes forestry activities relating to hekakoro.
			<b>0210_16</b>	<b>Lophopetalum/Perupok</b> This sub-class includes forestry activities relating to lophopetalum/perupok.
			<b>0210_17</b>	<b>Mersawa</b> This sub-class includes forestry activities relating to mersawa.
			<b>0210_18</b>	<b>Planchonella</b> This sub-class includes forestry activities relating to planchonella.
			<b>0210_19</b>	<b>Terminalia</b> This sub-class includes forestry activities relating to terminalia.
			<b>0210_20</b>	<b>Walnut</b> This sub-class includes forestry activities relating to walnut.
			<b>0210_21</b>	<b>Cordia</b> This sub-class includes forestry activities relating to cordia.
			<b>0210_22</b>	<b>Dacrydium</b> This sub-class includes forestry activities relating to dacrydium.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>0210_23</b>	<b>Ebony</b> This sub-class includes forestry activities relating to ebony.
			<b>0210_24</b>	<b>Kerosene Wood</b> This sub-class includes forestry activities relating to kerosene wood.
			<b>0210_25</b>	<b>Libocedrus</b> This sub-class includes forestry activities relating to libocedrus.
			<b>0210_26</b>	<b>Podocarp</b> This sub-class includes forestry activities relating to podocarp.
			<b>0210_27</b>	<b>Blackbean</b> This sub-class includes forestry activities relating to blackbean.
			<b>0210_28</b>	<b>Balsa</b> This sub-class includes forestry activities relating to balsa
			<b>0210_29</b>	<b>Whitewood</b> This sub-class includes forestry activities relating to whitewood.
			<b>0210_99</b>	<b>Silviculture and other forestry activities n.e.c.</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ planting, replanting, transplanting, thinning and conserving of forests and timber tracts</li> <li>▪ growing of coppice, pulpwood and fire wood</li> <li>▪ operation of forest tree nurseries carried out in natural or planted forests n.e.c.</li> </ul>
	<b>022</b>	<b>0220</b>	<b>0220_01</b>	<b>Logging</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ production of round wood for forest-based manufacturing industries</li> <li>▪ production of round wood used in an unprocessed form such as pit-props, fence posts and utility poles</li> <li>▪ gathering and production of fire wood</li> <li>▪ production of charcoal in the forest (using traditional methods)</li> </ul> <div style="border: 1px solid black; background-color: #e0f2f1; padding: 5px; margin: 10px 0;"> <p>The output of this sub-class can take the form of logs, chips or firewood</p> </div> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts, see 0210_01-99</li> <li>▪ gathering of wild growing non-wood forest products, see 0230_01</li> <li>▪ production of wood chips and particles, not associated with logging, see 1610_01</li> </ul>
	<b>023</b>	<b>0230</b>	<b>0230_01</b>	<b>Gathering of non-wood forest products</b> This sub-class includes the gathering of non-wood forest products and other plants growing in the wild such as: <ul style="list-style-type: none"> <li>▪ mushrooms</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ truffles</li> <li>▪ berries</li> <li>▪ nuts</li> <li>▪ balata</li> <li>▪ other rubber-like gums</li> <li>▪ cork</li> <li>▪ lac and resins</li> <li>▪ balsams</li> <li>▪ vegetable hair</li> <li>▪ eelgrass</li> <li>▪ acorns</li> <li>▪ horse chestnuts</li> <li>▪ mosses and lichens</li> <li>▪ his sub-class excludes:               <ul style="list-style-type: none"> <li>▪ managed production of any of these products (except growing of cork trees), see division 01</li> <li>▪ growing of mushrooms or truffles, see 0113_04</li> <li>▪ growing of berries, see 0125_01 or nuts, see 0125_02</li> <li>▪ gathering of fire wood, see 0220_01</li> </ul> </li> </ul>
	<b>024</b>	<b>0240</b>	<b>0240_01</b>	<p><b>Support services to forestry</b></p> <p>This sub-class includes</p> <ul style="list-style-type: none"> <li>▪ forestry service activities such as forestry inventories, forest management consulting services, timber evaluation, forest fire fighting and protection, forest pest control</li> <li>▪ logging service activities such as transport of logs within the forest</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ operation of forest tree nurseries, see 0210_01-99</li> </ul>
<b>03</b>				<p><b>FISHING AND AQUACULTURE</b></p> <p>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, molluscs and other marine organisms and products (e.g. aquatic plants, pearls, sponges etc).</p> <p>Also included are activities that are normally integrated in the process of production for own account (e.g. seeding oysters for pearl production).</p> <p>This division excludes:</p> <ul style="list-style-type: none"> <li>▪ building and repairing of ships and boats, see sub-classes 3011_01, 3315_01</li> <li>▪ recreational fishing activities, see sub-class 9319_01</li> <li>▪ processing of fish, crustaceans or molluscs is excluded, whether at land-based plants or on factory ships, see sub-class 1020_01</li> </ul>
	<b>031</b>			<p><b>Fishing</b></p> <p>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</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				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.
		<b>0311</b>		<p><b>Marine fishing</b></p> <p>This class includes fishing on a commercial basis in ocean and coastal waters, taking of marine crustaceans and molluscs, whale catching, taking of marine aquatic animals: turtles, sea squirts, tunicates, sea urchins etc., activities of vessels engaged both in fishing and in processing and preserving of fish, gathering of other marine organisms and materials: natural pearls, sponges, coral and algae.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>▪ capturing of marine mammals, except whales, e.g. dugong, walrus, seals, see sub-class 0170_01</li> <li>▪ processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see sub-class 1020_01</li> <li>▪ renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see sub-class 5011_01</li> <li>▪ fishing inspection, protection and patrol services, see sub-class 8423_01</li> <li>▪ fishing practiced for sport or recreation and related services, see sub-class 9319_01</li> <li>▪ operation of sport fishing preserves, see sub-class 9319_01</li> </ul>
			<b>0311_01</b>	<p><b>Industrial-scale fishing for bigeye and yellowfin tuna (and associated pelagic<sup>19</sup> fish)</b></p> <p>This sub-class includes fishing on a commercial basis in ocean and coastal waters for bigeye and yellowfin tuna (and associated pelagic fish).</p>
			<b>0311_02</b>	<p><b>Industrial-scale fishing for skipjack tuna</b></p> <p>This sub-class includes fishing on a commercial basis in ocean and coastal waters for skipjack tuna.</p>
			<b>0311_03</b>	<p><b>Industrial-scale fishing for South Pacific albacore (and associated pelagic fish)</b></p> <p>This sub-class includes fishing on a commercial basis in ocean and coastal waters for south Pacific albacore tuna (and associated pelagic fish).</p>

<sup>19</sup> Lal BV and Fortune K (2000) The Pacific Islands: An encyclopedia Page 8. University of Hawaii Press. ISBN 978-0-8248-2265-1.: Pelagic fish live in the pelagic zone of ocean or lake waters - being neither close to the bottom nor near the shore - in contrast with demersal fish, which do live on or near the bottom, and reef fish, which are associated with coral reefs.

UNs Food and Agriculture Organization (FAO) definition <http://www.fao.org/docrep/003/W3244E/w3244e05.htm>

- Pelagic fish species are here defined as those belonging to International standard statistical classification of aquatic animals and plants (ISSCAAP) groups 34-37 which include jacks, mullets, sauries, herrings, sardines, anchovies, tunas, bonitos, billfishes, mackerels, snooks and cutlassfishes.
- Demersal fish species are here defined as those belonging to ISSCAAP groups 31-33 and 38 which include flounders, halibuts, soles, cods, hakes, haddocks, redfishes, basses, congers, sharks, rays and chimaeras.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>0311_04</b>	<b>Small-scale<sup>20</sup> fishing for tuna and other pelagic fish</b> This sub-class includes fishing on a small commercial basis in ocean and coastal waters for tuna and other pelagic fish (e.g. billfish, rainbow runner, mahi mahi, wahoo, shark).
			<b>0311_05</b>	<b>Fishing for small pelagic fish</b> This sub-class includes fishing on a commercial basis in ocean and coastal waters for small pelagic fish (e.g., scads, mackerel, pilchards, sardines, and mullet).
			<b>0311_06</b>	<b>Fishing for deepwater snapper (and other deepwater bottomfish)</b> This sub-class includes fishing on a commercial basis in ocean and coastal waters for deepwater snapper (and other deepwater bottomfish).
			<b>0311_07</b>	<b>Fishing for barramundi</b> This sub-class includes fishing for barramundi on a commercial basis in ocean and coastal waters for barramundi.
			<b>0311_08</b>	<b>Fishing for flying fish</b> This sub-class includes fishing on a commercial basis in ocean and coastal waters for flying fish (scoopnet fishing).
			<b>0311_09</b>	<b>Fishing for reef and lagoon fish, including large coastal pelagic fish</b> This sub-class includes fishing on a commercial basis in ocean and coastal waters for reef and lagoon fish (e.g. emperors, surgeonfish, snappers, groupers, parrotfish) and large coastal pelagic fish (e.g. Spanish mackerel, barracuda).
			<b>0311_10</b>	<b>Marine fishing for the aquarium trade</b> This sub-class includes fishing on a commercial basis in ocean and coastal waters for fish, invertebrates, live rock and corals for the aquarium trade.
			<b>0311_11</b>	<b>Taking of sea cucumber (bêche-de-mer)</b> This sub-class includes taking of sea cucumber (bêche-de-mer) in ocean and coastal waters.
			<b>0311_12</b>	<b>Fishing for shrimp (marine prawns)</b> This sub-class includes fishing on a commercial basis in ocean and coastal waters for shrimp (marine prawns).
			<b>0311_13</b>	<b>Taking of crabs</b> This sub-class includes taking of crabs e.g. mud and coconut <sup>21</sup> crabs in ocean and coastal waters.

<sup>20</sup> Fishing involves skilled but non-industrialized operators; typically a small-scale, decentralized operation; including for subsistence and commercial operations. Usually fishing trips are short and near shore and fishing vessels are small.

<sup>21</sup> Includes coconut crabs - although its adult life is fully terrestrial, hatching of eggs and larval life take place in the ocean i.e. this species is dependent on oceanic environment for its reproduction, in quite a similar way of other crab species. Taking this into consideration, it is more natural to consider this species as an aquatic organism.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>0311_14</b>	<b>Taking of other marine invertebrates (crustaceans and molluscs)</b> This sub-class includes taking of other marine invertebrates (e.g., trochus, lobsters, crayfish, cockles, pippies, strombus, turbo, arc shell, urchin, octopus, pearl oysters, sea squirts, tunicates, sea urchins etc) in ocean and coastal waters.
			<b>0311_15</b>	<b>Taking of marine aquatic animals</b> This sub-class includes taking of other marine aquatic animals (e.g., crocodile, turtles, etc) in ocean and coastal waters.
			<b>0311_16</b>	<b>Gathering of other marine organisms and materials</b> This sub-class includes gathering of other marine organisms and materials (e.g., seaweed, algae, sponges, other) in ocean and coastal waters.
			<b>0311_99</b>	<b>Marine fishing n.e.c.</b> This sub-class includes marine fishing n.e.c.
		<b>0312</b>		<b>Freshwater fishing</b> This class includes fishing on a commercial basis in inland waters, taking of freshwater crustaceans, molluscs and aquatic animals and gathering of freshwater materials This class excludes: <ul style="list-style-type: none"> <li>▪ processing of fish, crustaceans and molluscs, see sub-class 1020_01</li> <li>▪ fishing inspection, protection and patrol services, see sub-class 8423_01</li> <li>▪ fishing practiced for sport or recreation and related services, see sub-class 9319_01</li> <li>▪ operation of sport fishing preserves, see sub-class 9319_01</li> </ul>
			<b>0312_01</b>	<b>Freshwater fishing for fish</b> This sub-class includes fishing for fish on a commercial basis in inland waters.
			<b>0312_02</b>	<b>Freshwater fishing for eels</b> This sub-class includes fishing for eels on a commercial basis in inland waters.
			<b>0312_03</b>	<b>Freshwater fishing for fish for the aquarium trade</b> This sub-class includes fishing for fish to supply the aquarium trade on a commercial basis in inland waters.
			<b>0312_04</b>	<b>Freshwater fishing for prawns</b> This sub-class includes fishing for prawns on a commercial basis in inland waters.
			<b>0312_05</b>	<b>Taking of freshwater molluscs</b> This sub-class includes taking of freshwater molluscs e.g. clams on a commercial basis in inland waters.
			<b>0312_06</b>	<b>Taking of freshwater aquatic animals</b> This sub-class includes taking of freshwater aquatic animals in inland waters.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>0312_07</b>	<b>Gathering of freshwater materials or plants</b> This sub-class includes gathering of freshwater organisms and materials: pearls, plants, etc in inland waters.
			<b>0312_99</b>	<b>Taking of other freshwater invertebrate's n.e.c.</b> This sub-class includes taking of other freshwater invertebrate's n.e.c. on a commercial basis in inland waters.
	<b>032</b>			<b>Aquaculture</b> This group includes aquaculture (or aqua farming), 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.
		<b>0321</b>		<b>Marine aquaculture</b>
			<b>0321_01</b>	<b>Milkfish farming<sup>22</sup></b> This sub-class includes milkfish farming in sea water.
			<b>0321_02</b>	<b>Other marine fish farming</b> This sub-class includes fish farming in sea water.
			<b>0321_03</b>	<b>Sea cucumber (bêche-de-mer) farming</b> This sub-class includes sea cucumber (bêche-de-mer) farming in sea water.
			<b>0321_04</b>	<b>Shrimp (marine prawn) farming</b> This sub-class includes shrimp farming in sea water.
			<b>0321_05</b>	<b>Crab farming</b> This sub-class includes crab farming in sea water.
			<b>0321_06</b>	<b>Fish, invertebrates, coral, live rock farming for the aquarium trade</b> This sub-class includes fish, invertebrates, coral, live rock farming in sea water for the aquarium trade.
			<b>0321_07</b>	<b>Other marine invertebrate farming</b> This sub-class includes invertebrate farming in sea water n.e.c.
			<b>0321_08</b>	<b>Pearl oyster farming</b> This sub-class includes pearl oyster farming in sea water.
			<b>0321_09</b>	<b>Seaweed farming</b> This sub-class includes seaweed farming in sea water.

<sup>22</sup> Fish farms carry out aquaculture that provides for a commercial product for the restaurant and home market.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>0321_99</b>	<p><b>Marine aquaculture n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ production of bivalve spat (oyster mussel etc.), lobster lings, shrimp post-larvae, fish fry and fingerlings</li> <li>▪ growing of laver and other edible seaweeds</li> <li>▪ culture of other molluscs and other aquatic animals in sea water</li> <li>▪ aquaculture activities in brackish waters</li> <li>▪ aquaculture activities in salt water filled tanks or reservoirs</li> <li>▪ operation of fish hatcheries<sup>23</sup> (marine)</li> <li>▪ operation of marine worm farms</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ fish farming, see 0321_01 and 0321_02</li> <li>▪ prawn farming, see 0321_04</li> <li>▪ crab farming, see 0321_05</li> <li>▪ frog farming, see 0322_99</li> <li>▪ operation of sport fishing preserves, see 9319_01</li> </ul>
		<b>0322</b>		<b>Freshwater aquaculture</b>
			<b>0322_01</b>	<p><b>Tilapia farming</b></p> <p>This sub-class includes tilapia (Nile, Mozambique, genetically improved freshwater tilapia (GIFT) and others) farming in freshwater.</p>
			<b>0322_02</b>	<p><b>Carp farming</b></p> <p>This sub-class includes carp (any type e.g., Pacific, Asian, common, grass, bighead, silver) farming in freshwater.</p>
			<b>0322_03</b>	<p><b>Trout farming</b></p> <p>This sub-class includes trout farming in freshwater.</p>
			<b>0322_04</b>	<p><b>Prawn farming</b></p> <p>This sub-class includes prawn farming in freshwater.</p>
			<b>0322_05</b>	<p><b>Other fish and invertebrates farming</b></p> <p>This sub-class includes other fish and invertebrates farming in freshwater.</p>
			<b>0322_06</b>	<p><b>Crocodile farming</b></p> <p>This sub-class includes crocodile farming.</p>
			<b>0322_99</b>	<p><b>Freshwater aquaculture n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ culture of other molluscs and other aquatic animals</li> <li>▪ operation of fish hatcheries (freshwater)</li> <li>▪ farming of frogs</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ aquaculture activities in salt water filled tanks and reservoirs, see 0321_99</li> <li>▪ operation of sport fishing preserves, see 9319_01</li> </ul>

<sup>23</sup> Fish hatcheries supplement numbers of wild fish in their area in order to maintain sport and commercial fishing.



## SECTION B: MINING AND QUARRYING

This section includes extraction using different methods such as underground or surface mining, well operation, seabed mining etc. of minerals occurring naturally as solids (ores), liquids (petroleum) and gases (natural gas).

This section also includes supplementary activities aimed at preparing the crude materials for marketing e.g. 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 extract the resource and/or others located nearby.

Mining activities are classified on the basis of the principal mineral produced. Divisions 05, 06 are concerned with mining and quarrying of fossil fuels like coal, lignite, petroleum and gas. Divisions 07, 08 concern metal ores, various minerals and quarry products. Division 09 concerns technical operations, particularly related to the extraction of hydrocarbons, which may also be carried out for third parties by specialised units as an industrial service.

This section excludes the processing of extracted materials (see section C 'Manufacturing'), which also covers the bottling of natural spring and mineral waters at springs and wells (see sub-class 1104\_02) or the crushing, grinding or otherwise treating certain earths, rocks and minerals not carried out in conjunction with mining and quarrying (see sub-class 2399\_99). It 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 sub-class 3600\_01), separate site preparation activities for mining (see sub-class 4312\_01) and geophysical, geologic and seismic surveying activities (see sub-class 7110\_01).

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
05				<p><b>MINING OF COAL AND LIGNITE</b></p> <p>This division includes the extraction of solid mineral fuels 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_01), services incidental to coal or lignite mining (see 0990_01) or the manufacture of briquettes (see 1920_01).</p>
	051	0510	0510_01	<p><b>Mining of hard coal</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ mining of hard coal: underground or surface mining, including mining through liquefaction methods</li> <li>▪ cleaning, sizing, grading, pulverizing, compressing etc. of coal to classify, improve quality or facilitate transport or storage</li> <li>▪ recovery of hard coal from culm banks</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ lignite mining, see 0520_01</li> <li>▪ peat digging and agglomeration of peat, see 0892_01</li> <li>▪ test drilling for coal mining, see 0990_01</li> <li>▪ support activities for hard coal mining, see 0990_01</li> <li>▪ coke ovens producing solid fuels, see 1910_01</li> <li>▪ manufacture of hard coal briquettes, see 1920_01</li> <li>▪ work performed to develop or prepare properties for coal mining, see 4312_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	052	0520	0520_01	<p><b>Mining of lignite</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ mining of lignite (brown coal): underground or surface mining, including mining through liquefaction methods</li> <li>▪ washing, dehydrating, pulverizing, compressing of lignite to improve quality or facilitate transport or storage</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ hard coal mining, see 0510_01</li> <li>▪ peat digging, see 0892_01</li> <li>▪ test drilling for coal mining, see 0990_01</li> <li>▪ support activities for lignite mining, see 0990_01</li> <li>▪ manufacture of lignite fuel briquettes, see 1920_01</li> <li>▪ work performed to develop or prepare properties for coal mining, see 4312_01</li> </ul>
06				<p><b>EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS</b></p> <p>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. It includes 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.</p> <p>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_01). This division also excludes the refining of petroleum products (see class 1920_01) and geophysical, geologic and seismic surveying activities (see class 7110_01).</p>
	061	0610	0610_01	<p><b>Extraction of crude petroleum</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ extraction of crude petroleum oils</li> <li>▪ extraction of bituminous or oil shale and tar sand</li> <li>▪ production of crude petroleum from bituminous shale and sand</li> <li>▪ processes to obtain crude oils: decantation, desalting, dehydration, stabilization etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ support activities for oil and gas extraction, see 0910_01</li> <li>▪ oil and gas exploration, see 0910_01</li> <li>▪ manufacture of refined petroleum products, see 1920_01</li> <li>▪ recovery of liquefied petroleum gases in the refining of petroleum, see 1920_01</li> <li>▪ operation of pipelines, see 4930_01</li> </ul>
	062	0620	0620_01	<p><b>Extraction of natural gas</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ production of crude gaseous hydrocarbon (natural gas)</li> <li>▪ extraction of condensates</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ draining and separation of liquid hydrocarbon fractions</li> <li>▪ gas desulphurization</li> <li>▪ mining of hydrocarbon liquids, obtained through liquefaction or pyrolysis</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ support activities for oil and gas extraction, see 0910_01</li> <li>▪ oil and gas exploration, see 0910_01</li> <li>▪ recovery of liquefied petroleum gases in the refining of petroleum, see 1920_01</li> <li>▪ manufacture of industrial gases, see 2011_01</li> <li>▪ operation of pipelines, see 4930_01</li> </ul>
<b>07</b>				<p><b>MINING OF METAL ORE</b></p> <p>This division includes mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining etc. Also included is ore dressing and beneficiating operations, such as crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations.</p> <p>This division excludes manufacturing activities such as the roasting of iron pyrites (see sub-class 2011_01), the production of aluminium oxide (see sub-class 2420_01) and the operation of blast furnaces (see sub-classes 2410_01 and 2420_01).</p>
	<b>071</b>	<b>0710</b>	<b>0710_01</b>	<p><b>Mining of iron ores</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ mining of ores valued chiefly for iron content</li> <li>▪ beneficiation and agglomeration of iron ores</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ extraction and preparation of pyrites and pyrrhotite (except roasting), see 0891_01</li> </ul>
	<b>072</b>			<b>Mining of non-ferrous metal ores</b>
		<b>0729</b>		<b>Mining of other non-ferrous metal ores</b>
			<b>0729_01</b>	<p><b>Mining of gold</b></p> <p>This sub-class includes mining and preparation of gold ores valued chiefly for the gold content.</p>
			<b>0729_02</b>	<p><b>Mining of silver</b></p> <p>This sub-class includes mining and preparation of silver ores valued chiefly for the silver content.</p>
			<b>0729_03</b>	<p><b>Mining of copper</b></p> <p>This sub-class includes mining and preparation of copper ores valued chiefly for the copper content.</p>
			<b>0729_04</b>	<p><b>Mining of nickel</b></p> <p>This sub-class includes mining and preparation of nickel ores valued chiefly for the nickel content.</p>
			<b>0729_05</b>	<p><b>Mining of aluminium (bauxite)</b></p> <p>This sub-class includes mining and preparation of aluminium (bauxite) valued chiefly for the aluminium (bauxite) content.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>0729_99</b>	<b>Mining of all other non-ferrous metal ores n.e.c.</b> This sub-class includes mining of all other non-ferrous metal ores n.e.c.
<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, and cutting, cleaning, drying, sorting and mixing) of the minerals extracted.
	<b>081</b>	<b>0810</b>		<b>Quarrying of stone, sand and clay</b>
			<b>0810_01</b>	<b>Limestone</b> This sub-class includes quarrying, crushing and breaking of limestone.
			<b>0810_02</b>	<b>Stone and gravel</b> This sub-class includes breaking and crushing of stone and gravel.
			<b>0810_03</b>	<b>Sand</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ extraction and dredging of industrial sand, sand for construction and gravel</li> <li>▪ quarrying of sand</li> </ul>
			<b>0810_99</b>	<b>Quarrying of stone, sand and clay n.e.c.</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ quarrying, rough trimming and sawing of monumental and building stone</li> <li>▪ mining of gypsum and anhydrite</li> <li>▪ mining of chalk and uncalcined dolomite</li> <li>▪ mining of clays, refractory clays etc</li> </ul> This sub- class excludes: <ul style="list-style-type: none"> <li>▪ quarrying, crushing and breaking of limestone, see 0810_01</li> <li>▪ breaking and crushing of stone and gravel, see 0810_02</li> <li>▪ extraction and dredging of industrial sand, sand for construction and gravel, see 0810_02</li> <li>▪ quarrying of sand, see 0810_02</li> <li>▪ mining of bituminous sand, see 0610_01</li> <li>▪ mining of chemical and fertilizer minerals, see 0891_01</li> <li>▪ production of calcined dolomite, see 2394_01</li> <li>▪ cutting, shaping and finishing of stone outside quarries, see 2396_01</li> </ul>
	<b>089</b>			<b>Mining and quarrying n.e.c.</b>
		<b>0891</b>	<b>0891_01</b>	<b>Mining of chemical and fertilizer minerals</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ mining of natural phosphates and natural potassium salts</li> <li>▪ mining of native sulphur</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ extraction and preparation of pyrites and pyrrhotite, except roasting</li> <li>▪ mining of natural barium sulphate and carbonate (barytes and witherite), natural borates, natural magnesium sulphates (kieserite)</li> <li>▪ mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals</li> <li>▪ guano mining</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ extraction of salt, see 0893_01</li> <li>▪ roasting of iron pyrites, see 2011_01</li> <li>▪ manufacture of synthetic fertilizers and nitrogen compounds, see 2012_01</li> </ul>
		0892	0892_01	<p><b>Extraction of peat</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ peat digging</li> <li>▪ peat agglomeration</li> <li>▪ preparation of peat to improve quality or facilitate transport or storage</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ service activities incidental to peat mining, see 0990_01</li> <li>▪ manufacture of articles of peat, see 2399_99</li> </ul>
		0893	0893_01	<p><b>Extraction of salt</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ extraction of salt from underground including by dissolving and pumping</li> <li>▪ salt production by evaporation of sea water or other saline waters</li> <li>▪ crushing, purification and refining of salt by the producer</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ processing of salt into food-grade salt, e.g. iodized salt, see 1079_99</li> <li>▪ potable water production by evaporation of saline water, see 3600_01</li> </ul>
		0899	0899_99	<p><b>Mining and quarrying n.e.c.</b></p> <p>This sub-class includes all other mining and quarrying e.g. mining of chemical and fertilizer minerals, etc. not elsewhere classified.</p>
09				<p><b>MINING SUPPORT SERVICE ACTIVITIES</b></p> <p>This division includes specialised 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 re-drilling 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.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	091	0910	0910_01	<p><b>Support activities for petroleum and natural gas extraction</b></p> <p>This sub-class includes oil and gas extraction service activities provided on a fee or contract basis:</p> <ul style="list-style-type: none"><li>▪ exploration services in connection with petroleum or gas extraction, e.g. traditional prospecting methods, such as making geological observations at prospective sites</li><li>▪ 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.</li><li>▪ liquefaction and regasification of natural gas for purpose of transport, done at the mine site</li><li>▪ draining and pumping services, on a fee or contract basis</li><li>▪ test drilling in connection with petroleum or gas extraction</li><li>▪ oil and gas field fire fighting services</li></ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ service activities performed by operators of oil or gas fields, see 0610_01, 0620_01</li><li>▪ specialised repair of mining machinery, see 3312_01</li><li>▪ liquefaction and regasification of natural gas for purpose of transport, done off the mine site, see 5221_01</li><li>▪ geophysical, geologic and seismic surveying, see 7110_01</li></ul>
	099	0990	0990_01	<p><b>Support activities for other mining and quarrying</b></p> <p>This sub-class includes support services on a fee or contract basis, required for mining activities of divisions 07 and 08:</p> <ul style="list-style-type: none"><li>▪ exploration services, e.g. traditional prospecting methods, such as taking core samples and making geological observations at prospective sites</li><li>▪ draining and pumping services, on a fee or contract basis</li><li>▪ test drilling and test hole boring</li></ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ operating mines or quarries on a contract or fee basis, see division 07 or 08</li><li>▪ specialised repair of mining machinery, see 3312_01</li><li>▪ geophysical surveying services, on a contract or fee basis, see 7110_01</li></ul>



## SECTION C: MANUFACTURING

This section includes the physical or chemical transformation of materials, substances, or components into new products as well as processing of waste.

The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

Units engaged in manufacturing are often described as plants, factories or mills and use power-driven machines and materials-handling equipment. Units that transform materials or substances into new products by hand or in the worker's home and those engaged in selling to the general public of products made on the same premises from which they are sold, such as bakeries and custom tailors, are also included in this section. Manufacturing units that contract with other units to process their materials are also included in manufacturing.

The output of a manufacturing process may be finished and ready for utilization or consumption, or it may be semi-finished in the sense that it is to become an input for further manufacturing, e.g. the output of alumina refining is the input used in the primary production of aluminium; primary aluminium is the input to aluminium wire drawing; and aluminium wire is the input for the manufacture of fabricated wire products.

Manufacture of specialised components and parts of, and accessories and attachments to, machinery and equipment is classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. Manufacture of unspecialised components and parts of machinery and equipment, e.g. engines, pistons, electric motors, electrical assemblies, valves, gears, roller bearings, is classified in the appropriate class of manufacturing, without regard to the machinery and equipment in which these items may be included. However, making specialised components and accessories by moulding or extruding plastics materials is included in sub-class 2220\_01.

Assembly of the component parts of manufactured products, whether self-produced or purchased components, is considered manufacturing.

The recovery of waste, i.e. the processing of waste into secondary raw materials is classified in sub-class 3830\_01 (Materials recovery) despite involving physical or chemical transformations since the primary purpose of this activity is considered to be the treatment or processing of waste and they are therefore classified in Section E (Water supply; sewerage, waste management and remediation activities). The manufacture, however, of new final products (as opposed to secondary raw materials) is classified in manufacturing, even if these processes use waste as an input. For example, the production of silver from film waste is considered to be a manufacturing process.

Specialised maintenance and repair of industrial, commercial and similar machinery and equipment is classified in division 33 (Repair, maintenance and installation of machinery and equipment). The repair of computers and personal and household goods is classified in division 95 (Repair of computers and personal and household goods), while the repair of motor vehicles is classified in division 45 (Wholesale and retail trade and repair of motor vehicles and motorcycles).

The installation of machinery and equipment, when carried out as a specialised activity, is classified in sub-class 3320\_01.

The boundaries of manufacturing and the other sectors of the classification can be somewhat blurry. As a general rule, the activities in manufacturing involve the transformation of materials



into new products. However, the definition of what constitutes a new product can be somewhat subjective. As clarification, the following activities are taken as manufacturing:

- milk pasteurizing and bottling (see 1050\_01)
- fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat (see 1020\_01)
- printing and related activities (see 1811\_01, 1812\_01)
- ready-mixed concrete production (see 2395\_01)
- leather converting (see 1511\_01)
- wood preserving (see 1610\_01)
- electroplating, plating, metal heat treating, and polishing (see 2592\_01)
- tyre retreading (see 2211\_01)

Conversely, there are activities sometimes involving transformation processes classified in other sections of PACSIC. They include:

- logging, classified in section A (Agriculture, forestry and fishing);
- beneficiating of agricultural products, classified in section A (Agriculture, forestry and fishing);
- beneficiating of ores and other minerals, classified in section B (Mining and quarrying);
- construction of structures and fabricating operations performed at the site of construction, classified in section F (Construction);
- activities of breaking bulk and redistribution in smaller lots, including packaging, repackaging or bottling of products, such as liquors or chemicals; sorting of scrap; mixing of paints to customers' order; and cutting of metals to customers' order, producing a modified version of the same product, are classified to section G (Wholesale and retail trade; repair of motor vehicles and motorcycles).

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>10</b>				<b>MANUFACTURE OF FOOD PRODUCTS</b>
	<b>101</b>	<b>1010</b>		<b>Processing and preserving of meat</b>
			<b>1010_01</b>	<p><b>Processing and preserving of poultry</b></p> <p>This sub-class includes operation of slaughterhouses engaged in killing, dressing or packing poultry:</p> <ul style="list-style-type: none"> <li>▪ production of fresh, chilled or frozen poultry, in carcasses, in cuts and in individual portions</li> <li>▪ production of dried, salted or smoked poultry</li> <li>▪ production of meat products such as sausages</li> <li>▪ processing of offal</li> <li>▪ production of feathers and down</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of prepared frozen poultry dishes, see 1075_01</li> <li>▪ manufacture of soup containing poultry, see 1079_99</li> <li>▪ wholesale trade of poultry, see 4630_01</li> <li>▪ packaging of poultry, see 8292_01</li> </ul>
			<b>1010_02</b>	<p><b>Processing and preserving of meat, except poultry</b></p> <p>This sub-class includes operation of slaughterhouses engaged in killing, dressing or packing beef, pork, lamb, etc. as well as slaughtering and processing of whales on land or on specialised vessels:</p> <ul style="list-style-type: none"> <li>▪ production of fresh, chilled or frozen meat, in carcasses, in cuts and in individual portions</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ production of dried, salted or smoked meat</li> <li>▪ production of meat products e.g. sausages, salami, puddings, and “ouillettes”, saveloys, bolognas, pâtés, rillettes, boiled ham</li> <li>▪ production of hides and skins originating from slaughterhouses</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> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of prepared frozen meat dishes, see 1075_01</li> <li>▪ manufacture of soup containing meat, see 1079_99</li> <li>▪ wholesale trade of meat, see 4630_01</li> <li>▪ packaging of meat, see 8292_01</li> </ul>
	<b>102</b>	<b>1020</b>		<b>Processing and preserving of fish, crustaceans and molluscs</b>
			<b>1020_01</b>	<b>Canning of fish</b> This sub-class includes preparation and preservation of fish by canning.
			<b>1020_99</b>	<b>Processing and preserving of fish, crustaceans and molluscs n.e.c.</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ preparation and preservation of fish, crustaceans and molluscs by freezing, deep-freezing, drying, smoking, salting, immersing in brine etc.</li> <li>▪ production of fish, crustacean and mollusc products e.g. cooked fish, fish fillets, roes, caviar, caviar substitutes etc.</li> <li>▪ production of fishmeal for human consumption or animal feed</li> <li>▪ production of meals and solubles from fish and other aquatic animals unfit for human consumption</li> <li>▪ activities of vessels engaged only in the processing and preserving of fish</li> <li>▪ processing of seaweed</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ canning of fish, see 1020_01</li> <li>▪ production of oils and fats from marine material, see 1040_99</li> <li>▪ manufacture of prepared frozen fish dishes, see 1075_01</li> <li>▪ manufacture of fish soups, see 1079_99</li> </ul>
	<b>103</b>	<b>1030</b>		<b>Processing and preserving of fruit and vegetables</b>
			<b>1030_01</b>	<b>Canning of duruka (Fijian asparagus)<sup>24</sup></b> This sub-class includes the canning of duruka (Fijian asparagus).
			<b>1030_99</b>	<b>Processing and preserving of fruit and vegetables n.e.c.</b> This sub-class includes manufacture of food consisting chiefly of fruit or vegetables, except ready-made dishes in frozen or canned form: <ul style="list-style-type: none"> <li>▪ preserving of fruit, nuts or vegetables by freezing, drying, immersing in oil or in vinegar, canning etc.</li> <li>▪ manufacture of fruit or vegetable food products</li> <li>▪ manufacture of fruit or vegetable juices</li> </ul>

<sup>24</sup> Saccharum edule



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ manufacture of jams, marmalades and table jellies</li> <li>▪ production of concentrates from fresh fruits and vegetables</li> <li>▪ manufacture of perishable prepared foods of fruit and vegetables, such as salads, peeled or cut vegetables, tofu (bean curd) etc.</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>▪ industrial peeling of potatoes</li> <li>▪ roasting of nuts</li> <li>▪ manufacture of nut foods and pastes</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ canning of duruka (Fijian asparagus), see 1030_99</li> <li>▪ manufacture of flour or meal of dried leguminous vegetables, see 1061_02</li> <li>▪ preservation of fruit and nuts in sugar, see 1073_01</li> <li>▪ manufacture of prepared vegetable dishes, see 1075_01</li> <li>▪ manufacture of artificial concentrates, see 1079_99</li> </ul>
	<b>104</b>	<b>1040</b>		<b>Manufacture of vegetable and animal oils and fats</b>
			<b>1040_01</b>	<b>Manufacture of virgin coconut oil</b> This sub-class includes the manufacture of crude virgin coconut oil.
			<b>1040_99</b>	<b>Manufacture of vegetable and animal oils and fats n.e.c.</b> This sub-class includes the manufacture of crude and refined oils and fats from vegetable or animal materials except rendering or refining of lard and other edible animal fats: <ul style="list-style-type: none"> <li>▪ manufacture of crude vegetable oils: olive oil, soya-bean oil, palm oil, sunflower-seed oil, cotton-seed oil, rape, colza or mustard oil, linseed oil etc.</li> <li>▪ manufacture of non-defatted flour or meal of oilseeds, oil nuts or oil kernels</li> <li>▪ manufacture of refined vegetable oils: sunflower oil etc.</li> <li>▪ processing of vegetable oils: blowing, boiling, dehydration, hydrogenation etc.</li> <li>▪ manufacture of margarine</li> <li>▪ manufacture of melanges and similar spreads</li> <li>▪ manufacture of compound cooking fats</li> <li>▪ manufacture of non-edible animal oils and fats</li> <li>▪ extraction of fish and marine mammal oils</li> <li>▪ production of cotton linters, oilcakes and other residual products of oil production</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of virgin coconut oil, see 1040_01</li> <li>▪ rendering and refining of lard and other edible animal fats, see 1010_02</li> <li>▪ wet corn milling, see 1062_99</li> <li>▪ production of essential oils, see 2029_99</li> <li>▪ treatment of oil and fats by chemical processes, see 2029_99</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	105	1050		<b>Manufacture of dairy products</b>
			1050_01	<b>Manufacture of fresh liquid milk, pasteurized, sterilized, homogenized and/or ultra heat treated</b> This sub-class includes manufacture of fresh liquid milk, pasteurized, sterilized, homogenized and/or ultra heat treated.
			1050_02	<b>Manufacture of ice cream</b> This sub-class includes manufacture of ice cream and other edible ice such as sorbet. This sub-class excludes: <ul style="list-style-type: none"> <li>▪ activities of ice cream parlours, see 5610_01</li> </ul>
			1050_99	<b>Manufacture of dairy products n.e.c.</b> This sub-class includes all other dairy products such as: <ul style="list-style-type: none"> <li>▪ manufacture of milk-based drinks</li> <li>▪ manufacture of cream from fresh liquid milk, pasteurized, sterilized, homogenized</li> <li>▪ manufacture of dried or concentrated milk whether or not sweetened</li> <li>▪ manufacture of milk or cream in solid form</li> <li>▪ manufacture of butter</li> <li>▪ manufacture of yoghurt</li> <li>▪ manufacture of cheese and curd</li> <li>▪ manufacture of whey</li> <li>▪ manufacture of casein or lactose</li> </ul> This sub-class excludes: <ul style="list-style-type: none"> <li>▪ manufacture of fresh liquid milk, pasteurized, sterilized, homogenized and/or ultra heat treated, see 1050_01</li> <li>▪ manufacture of ice cream and other edible ice such as sorbet, see 1050_02</li> <li>▪ activities of ice cream parlours, see 5610_01</li> <li>▪ production of raw milk, see 0141_02</li> <li>▪ manufacture of non-dairy milk and cheese substitutes, see 1079_99</li> </ul>
	106			<b>Manufacture of grain mill products, starches and starch products</b> This group includes the milling of flour or meal from grains or vegetables, the milling, cleaning and polishing of rice, as well as the manufacture of flour mixes or dough from these products. Also included in this group are the wet milling of corn and vegetables and the manufacture of starch and starch products.
		1061		<b>Manufacture of grain mill products</b>
			1061_01	<b>Rice milling</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ rice milling i.e. production of husked, milled, polished, glazed, parboiled or converted rice</li> <li>▪ production of rice flour</li> </ul>
			1061_02	<b>Flour milling</b> This sub-class includes grain milling i.e. production of flour, groats, meal or pellets of wheat, maize (corn) or other cereal grains.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>1061_99</b>	<p><b>Manufacture of other grain mill products n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ vegetable milling i.e. production of flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts</li> <li>▪ manufacture of cereal breakfast foods</li> <li>▪ manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits or pancakes</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ rice milling, see 1061_01</li> <li>▪ flour milling, see 1061_02</li> <li>▪ manufacture of potato flour and meal, see 1030_99</li> <li>▪ wet corn milling, see 1062_99</li> </ul>
		<b>1062</b>		<b>Manufacture of starches and starch products</b>
			<b>1062_01</b>	<p><b>Manufacture of sago</b></p> <p>This sub-class includes the manufacture of sago</p>
			<b>1062_99</b>	<p><b>Manufacture of starches and starch products n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of starches from rice, potatoes, maize etc.</li> <li>▪ wet corn milling</li> <li>▪ manufacture of glucose, glucose syrup, maltose, etc.</li> <li>▪ manufacture of gluten</li> <li>▪ manufacture of tapioca and tapioca substitutes prepared from starch</li> <li>▪ manufacture of corn oil</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of sago, see 1062_01</li> <li>▪ manufacture of lactose (milk sugar), see 1050_99</li> </ul>
	<b>107</b>			<p><b>Manufacture of other food products</b></p> <p>This group includes the production of a variety of food products not included in previous groups of this division. This includes the production of bakery products, sugar and confectionery, macaroni, noodles and similar products, prepared meals and dishes, coffee, tea and spices, as well as perishable and specialty food products.</p>
		<b>1071</b>		<p><b>Manufacture of bakery products</b></p> <p>This class includes the manufacture of fresh, frozen or dry bakery products.</p>
			<b>1071_01</b>	<p><b>Manufacture of bread and rolls</b></p> <p>This sub-class includes the manufacture of all types of bread and rolls such as buns, scones, croissant.</p>
			<b>1071_02</b>	<p><b>Manufacture of pastry, cakes, pies, tarts etc.</b></p> <p>This sub-class includes the manufacture of fresh and preserved pastry, cakes, pies, tarts etc.</p>
			<b>1071_03</b>	<p><b>Manufacture of rusks, biscuits and other “dry” bakery products</b></p> <p>This sub-class includes manufacture of rusks, biscuits and other “dry” bakery products.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			1071_04	<p><b>Manufacture of snack products</b></p> <p>This sub-class includes the manufacture of snack products such as cookies, crackers, pretzels, bongo, mixed peas etc., whether sweet or salted.</p>
			1071_99	<p><b>Manufacture of bakery products n.e.c.</b></p> <p>This sub-class includes manufacture of bakery products n.e.c. such as manufacture of tortillas, frozen bakery products e.g. pancakes, waffles.</p>
		1072	1072_01	<p><b>Manufacture of sugar</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture or refining of sugar (sucrose) and sugar substitutes from the juice of cane etc</li> <li>▪ manufacture of sugar syrups</li> <li>▪ manufacture of molasses</li> <li>▪ production of maple syrup</li> </ul>
		1073	1073_01	<p><b>Manufacture of cocoa, chocolate and sugar confectionery</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of cocoa, cocoa butter, cocoa fat and cocoa oil</li> <li>▪ manufacture 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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of sucrose sugar, see 1072_01</li> </ul>
		1074	1074_01	<p><b>Manufacture of macaroni, noodles, couscous and similar farinaceous products</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of prepared couscous dishes, see 1075_01</li> <li>▪ manufacture of soup containing pasta, see 1079_99</li> </ul>
		1075	1075_01	<p><b>Manufacture of prepared meals and dishes</b></p> <p>This sub-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.). Examples are:</p> <ul style="list-style-type: none"> <li>▪ manufacture of meat or poultry dishes</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of fresh foods or foods with only one main ingredient, see division 10</li> <li>▪ preparation of meals and dishes for immediate consumption, see division 56</li> <li>▪ activities of food service contractors, see 5629_01</li> </ul>
		<b>1079</b>	<b>1079_99</b>	<p><b>Manufacture of other food products n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ decaffeinating and roasting of coffee</li> <li>▪ production of coffee products: ground coffee, soluble coffee and 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 soups and broths</li> <li>▪ manufacture of special foods, such as infant formula, follow up milks and other follow up foods, baby foods and foods containing homogenized ingredients</li> <li>▪ manufacture of spices, sauces and condiments: mayonnaise, mustard flour and meal and prepared mustard etc.</li> <li>▪ manufacture of vinegar</li> <li>▪ manufacture of artificial honey and caramel</li> <li>▪ manufacture of perishable prepared foods, such as: sandwiches and fresh (uncooked) pizza</li> <li>▪ manufacture of herb infusions (mint, vervain, chamomile etc.)</li> <li>▪ manufacture of yeast</li> <li>▪ manufacture of extracts and juices of meat, fish, crustaceans or molluscs</li> <li>▪ manufacture of non-dairy milk and cheese substitutes</li> <li>▪ manufacture of egg products, egg albumin</li> <li>▪ processing of salt into food-grade salt, e.g. iodized salt</li> <li>▪ manufacture of artificial concentrates</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ growing of spice crops, see 0128_01-99</li> <li>▪ manufacture of inulin, see 1062_99</li> <li>▪ manufacture of perishable prepared foods of fruit and vegetables (e.g. salads, peeled vegetables, bean curd), see 1030_99</li> <li>▪ manufacture of frozen pizza, see 1075_01</li> <li>▪ manufacture of spirits, beer, wine and soft drinks, see division 11</li> <li>▪ preparation of botanical products for pharmaceutical use, see class 2100</li> </ul>
	<b>108</b>	<b>1080</b>	<b>1080_01</b>	<p><b>Manufacture of prepared animal feeds</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of fishmeal for animal feed, see 1020_99</li> <li>▪ production of oilseed cake, see 1040_99</li> <li>▪ activities resulting in by-products usable as animal feed without special treatment, e.g. oilseeds (see 1040_99), grain milling residues (see 1061_01-99) etc.</li> </ul>
<b>11</b>				<b>MANUFACTURE OF BEVERAGES</b>
	<b>110</b>			<p><b>Manufacture of beverages</b></p> <p>This division includes the manufacture of beverages, such as non-alcoholic beverages and mineral water, manufacture of alcoholic beverages mainly through fermentation, beer and wine, and the manufacture of distilled alcoholic beverages.</p> <p>This division excludes the production of fruit and vegetable juices (see sub-class 1030_99), the manufacture of milk-based drinks (see sub-class 1050_99) and the manufacture of coffee, tea and maté products (see sub-class 1079_99).</p>
		<b>1101</b>	<b>1101_01</b>	<p><b>Distilling, rectifying and blending of spirits</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of distilled, potable, alcoholic beverages e.g. whisky, brandy, gin, liqueurs, “mixed drinks” etc.</li> <li>▪ blending of distilled spirits</li> <li>▪ production of neutral spirits</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of ethyl alcohol, see 2011_01</li> <li>▪ manufacture of non-distilled alcoholic beverages, see 1102_01, 1103_01</li> <li>▪ merely bottling and labeling, see 4630_02 (if performed as part of wholesale) and 8292_01 (if performed on a fee or contract basis)</li> </ul>
		<b>1102</b>	<b>1102_01</b>	<p><b>Manufacture of wines</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of wine, including sparkling wine; blending of wine and manufacture of low or non-alcoholic wine</li> <li>▪ manufacture of wine from concentrated grape must</li> <li>▪ manufacture of fermented but not distilled alcoholic beverages e.g. sake, cider, mead, other fruit wines and mixed beverages containing alcohol</li> <li>▪ manufacture of vermouth and the like</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of vinegar, see 1079_99</li> <li>▪ merely bottling and labeling, see 4630_02 (if performed as part of wholesale) and 8292_01 (if performed on a fee or contract basis)</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		1103	1103_01	<p><b>Manufacture of malt liquors and malt</b></p> <p>This sub-class includes:</p> <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>
		1104		<p><b>Manufacture of soft drinks; production of mineral waters and other bottled waters</b></p> <p>This class includes manufacture of non-alcoholic beverages, except non-alcoholic beer and wine.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of fruit and vegetable juice, see 1030_99</li> <li>▪ manufacture of milk-based drinks, see 1050_99</li> <li>▪ manufacture of coffee, tea and maté products, see 1079_99</li> <li>▪ manufacture of alcohol-based drinks, see 1101_01, 1102_01, 1103_01</li> <li>▪ manufacture of non-alcoholic wine, see 1102_01</li> <li>▪ manufacture of non-alcoholic beer, see 1103_01</li> <li>▪ merely bottling and labeling, see 4630_02 (if performed as part of wholesale) and 8292_01 (if performed on a fee or contract basis)</li> </ul>
			1104_01	<p><b>Manufacture of soft drink, cordial and syrup</b></p> <p>This sub-class includes manufacture of soft drinks i.e. non-alcoholic flavoured and/or sweetened waters: lemonade, orangeade, cola, fruit drinks, tonic waters etc.</p>
			1104_02	<p><b>Production of mineral water</b></p> <p>This sub-class includes production of natural mineral waters and other bottled waters.</p>
12				<p><b>MANUFACTURE OF TOBACCO PRODUCTS</b></p> <p>This division includes the processing of an agricultural product, tobacco, into a form suitable for final consumption.</p>
	120	1200	1200_01	<p><b>Manufacture of tobacco products</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of tobacco products and products of tobacco substitutes i.e. cigarettes, cigarette tobacco, cigars, pipe tobacco, chewing tobacco, snuff</li> <li>▪ manufacture of “homogenized” or “reconstituted” tobacco</li> <li>▪ stemming and redrying of tobacco</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ growing or preliminary processing of tobacco, see 0115_01</li> </ul>
13				<p><b>MANUFACTURE OF TEXTILES</b></p> <p>This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of made-up textile articles, except apparel (e.g. household linen, blankets, rugs, cordage etc.). Growing of natural fibres is covered under division 01, while manufacture of synthetic fibres is a chemical process classified in sub-class 2030_01. Manufacture of wearing apparel is covered in division 14.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	<b>131</b>			<p><b>Spinning, weaving and finishing of textiles</b></p> <p>This group includes the manufacture of textiles, including preparatory operations, the spinning of textile fibres and the weaving of textiles. This can be done from varying raw materials, such as silk, wool, other animal, vegetable or man-made fibres, paper or glass etc. Also included in this group is the finishing of textiles and wearing apparel, i.e. bleaching, dyeing, dressing and similar activities.</p>
		<b>1311</b>	<b>1311_01</b>	<p><b>Preparation and spinning of textile fibres</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ preparatory operations on textile fibres like reeling and washing of silk, and carding and combing of all kinds of animal, vegetable and man-made fibres</li> <li>▪ 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</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ preparatory operations carried out in combination with agriculture or farming, see division 01</li> <li>▪ retting of plants bearing vegetable textile fibres (jute, flax, coir etc.), see 0116_01</li> <li>▪ cotton ginning, see 0163_01</li> <li>▪ 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_01</li> <li>▪ manufacture of glass fibres, see 2310_01</li> </ul>
		<b>1312</b>	<b>1312_01</b>	<p><b>Weaving of textiles</b></p> <p>This sub-class includes manufacture of fabrics including the manufacture of broad woven fabrics, using flax, ramie, hemp, jute, bast fibres and special yarns.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of knitted and crocheted fabrics, see 1391_01</li> <li>▪ manufacture of textile floor coverings, see 1393_01</li> <li>▪ manufacture of non-woven fabrics and felts, see 1399_99</li> <li>▪ manufacture of narrow fabrics, see 1399_99</li> </ul>
		<b>1313</b>	<b>1313_01</b>	<p><b>Finishing of textiles</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<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_01</li> </ul>
	<b>139</b>			<p><b>Manufacture of other textiles</b></p> <p>This group includes the manufacture of products produced from textiles, except wearing apparel, such as made-up textile articles, carpets and rugs, rope, narrow woven fabrics, trimmings etc</p>
		<b>1391</b>	<b>1391_01</b>	<p><b>Manufacture of knitted and crocheted fabrics</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture and processing of knitted or crocheted fabrics: pile and terry fabrics, net and window furnishing type fabrics knitted on Raschel or similar machines and other knitted or crocheted fabrics</li> <li>▪ manufacture of imitation fur by knitting</li> </ul> <p>This sub-class excludes:</p> <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_99</li> <li>▪ manufacture of knitted and crocheted apparel, see 1430_01</li> </ul>
		<b>1392</b>	<b>1392_01</b>	<p><b>Manufacture of made-up textile articles, except apparel</b></p> <p>This sub-class includes</p> <ul style="list-style-type: none"> <li>▪ manufacture, of made-up articles of any textile material, including of knitted or crocheted fabrics e.g. blankets, including travelling rugs; bed, table, toilet or kitchen linen; quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags etc.</li> <li>▪ manufacture of made-up furnishing articles e.g. curtains, valances, blinds, bedspreads, furniture or machine covers etc.; tarpaulins, tents, camping goods, sails, sunblinds, loose covers for cars, machines or furniture etc.; flags, banners, pennants etc.; dust cloths, dishcloths and similar articles, life jackets, parachutes etc.</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>
		<b>1393</b>	<b>1393_01</b>	<p><b>Manufacture of carpets and rugs</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of textile floor coverings e.g. carpets, rugs and mats, tiles</li> <li>▪ manufacture of needle-loom felt floor coverings</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of mats and matting of plaiting materials, see 1629_01</li> <li>▪ manufacture of floor coverings of cork, see 1629_01</li> <li>▪ manufacture of resilient floor coverings, such as vinyl, linoleum, see 2220_01</li> </ul>
		<b>1394</b>	<b>1394_01</b>	<p><b>Manufacture of cordage, rope, twine and netting</b></p> <p>This sub-class includes:</p> <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,</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>covered or sheathed with rubber or plastics</p> <ul style="list-style-type: none"> <li>▪ manufacture of knotted netting of twine, cordage or rope</li> <li>▪ manufacture of products of rope or netting e.g. fishing nets, ships' fenders, unloading cushions, loading slings, rope or cable fitted with metal rings etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of hairnets, see 1410_01</li> <li>▪ manufacture of wire rope, see 2599_99</li> </ul>
		1399	1399_99	<p><b>Manufacture of other textiles n.e.c.</b></p> <p>This sub-class includes all activities related to the manufacture of textiles or textile products, not specified elsewhere in division 13 or 14, involving a large number of processes and a great variety of goods produced. Examples are:</p> <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</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 cloth</li> <li>▪ manufacture of shoe-lace, of textiles</li> <li>▪ manufacture of powder puffs and mitts</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of needle-loom felt floor coverings, see 1393_01</li> <li>▪ manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 1709_01</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_01</li> <li>▪ manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 2219_01, 2220_01</li> <li>▪ manufacture of cloth of woven metal wire, see 2599_99</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>14</b>				<p><b>MANUFACTURE OF WEARING APPAREL</b></p> <p>This division includes all tailoring (ready-to-wear or made-to-measure), in all materials (e.g. leather, fabric, knitted and crocheted fabrics etc.), of all items of clothing (e.g. outerwear, underwear for men, women or children; work, city or casual clothing etc.) and accessories. There is no distinction made between clothing for adults and clothing for children, or between modern and traditional clothing. Division 14 also includes the fur industry (fur skins and wearing apparel).</p>
	<b>141</b>	<b>1410</b>	<b>1410_01</b>	<p><b>Manufacture of wearing apparel, except fur apparel</b></p> <p>This sub-class includes:</p> <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 e.g. coats, suits, ensembles, jackets, trousers, skirts etc.</li> <li>▪ manufacture of underwear and nightwear made of woven, knitted or crocheted fabric, lace etc. for men, women and children e.g. shirts, T-shirts, underpants, briefs, pajamas, nightdresses, dressing gowns, blouses, slips, brassieres, corsets etc.</li> <li>▪ manufacture of babies' garments, tracksuits, ski suits, swimwear etc.</li> <li>▪ manufacture of hats and caps</li> <li>▪ manufacture of other clothing accessories: gloves, belts, shawls, ties, cravats, hairnets etc.</li> <li>▪ custom tailoring</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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of wearing apparel of fur skins (except headgear), see 1420_01</li> <li>▪ manufacture of footwear, see 1520_01</li> <li>▪ manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 2219_01, 2220_01</li> <li>▪ manufacture of leather sports gloves and sports headgear, see 3230_01</li> <li>▪ manufacture of safety headgear (except sports headgear), see 3290_99</li> <li>▪ manufacture of fire-resistant and protective safety clothing, see 3290_99</li> <li>▪ repair of wearing apparel, see 9529_01</li> </ul>
	<b>142</b>	<b>1420</b>	<b>1420_01</b>	<p><b>Manufacture of articles of fur</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of articles made of fur skins such as fur wearing apparel and clothing accessories; assemblies of fur skins such</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>as "dropped" fur skins, plates, mats, strips etc. and diverse articles of fur skins: rugs, unstuffed pouffes, industrial polishing cloths</p> <p>This sub-class excludes:</p> <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 1010_02</li> <li>▪ manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 1312_01, 1391_01</li> <li>▪ manufacture of fur hats, see 1410_01</li> <li>▪ manufacture of apparel trimmed with fur, see 1410_01</li> <li>▪ dressing and dyeing of fur, see 1511-01</li> <li>▪ manufacture of boots or shoes containing fur parts, see 1520_01</li> </ul>
	143	1430	1430_01	<p><b>Manufacture of knitted and crocheted apparel</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape: pullovers, cardigans, jerseys, waistcoats and similar articles</li> <li>▪ manufacture of hosiery, including socks and tights</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of knitted and crocheted fabrics, see 1391_01</li> </ul>
15				<p><b>MANUFACTURE OF LEATHER AND RELATED PRODUCTS</b></p> <p>This division includes dressing and dyeing of fur and the transformation of hides into leather by tanning or curing and fabricating the leather into products for final consumption.</p> <p>It also includes the manufacture of similar products from other materials (imitation leathers or leather substitutes), such as rubber footwear, textile luggage etc. The products made from leather substitutes are included here, since they are made in ways similar to those in which leather products are made (e.g. luggage) and are often produced in the same unit.</p>
	151			<p><b>Tanning and dressing of leather; manufacture of luggage, handbags; saddler and harness</b></p> <p>This group includes the manufacture of leather and fur and products thereof.</p>
		1511	1511_01	<p><b>Tanning and dressing of leather</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ tanning, dyeing and dressing of hides and skins</li> <li>▪ manufacture of chamois dressed, parchment dressed, patent or metallized leathers</li> <li>▪ manufacture of composition leather</li> <li>▪ scraping, shearing, plucking, currying, tanning, bleaching and dyeing of fur skins and hides with the hair on</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of hides and skins as part of ranching, see group 014</li> <li>▪ production of hides and skins as part of slaughtering, see 1010_01</li> <li>▪ manufacture of leather apparel, see 1410_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ manufacture of imitation leather not based on natural leather, see 2219_01, 2220_01</li> </ul>
		1512	1512_01	<p><b>Manufacture of luggage, handbags and the like, saddlery and harness</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of luggage, handbags and the like, of leather, composition leather or any other material, such as plastic sheeting, textile materials (e.g. billum bags), vulcanized fibre or paperboard, where the same technology is used as for leather</li> <li>▪ manufacture of saddlery and harness</li> <li>▪ manufacture of non-metallic watch bands (e.g. fabric, leather, plastic)</li> <li>▪ manufacture of diverse articles of leather or composition leather: driving belts, packings etc.</li> <li>▪ manufacture of shoe-lace, of leather</li> <li>▪ manufacture of horse whips and riding crops</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of leather wearing apparel, see 1410_01</li> <li>▪ manufacture of leather gloves and hats, see 1410_01</li> <li>▪ manufacture of footwear, see 1520_01</li> <li>▪ manufacture of precious metal watch bands, see 3211_01</li> <li>▪ manufacture of non-precious metal watch bands, see 3212_01</li> <li>▪ manufacture of linemen's safety belts and other belts for occupational use, see 3290_99</li> </ul>
	152	1520	1520_01	<p><b>Manufacture of footwear</b></p> <p>This sub-class includes:</p> <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 i.e. manufacture of uppers and parts of uppers, outer and inner soles, heels etc.</li> <li>▪ manufacture of gaiters, leggings and similar articles</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of footwear of textile material without applied soles, see 1410_01</li> <li>▪ manufacture of wooden shoe parts (e.g. heels and lasts), see 1629_01</li> <li>▪ manufacture of rubber boot and shoe heels and soles and other rubber footwear parts, see 2219_01</li> <li>▪ manufacture of plastic footwear parts, see 2220_01</li> <li>▪ manufacture of ski-boots, see 3230_01</li> <li>▪ manufacture of orthopaedic shoes, see 3250_01</li> </ul>
16				<p><b>MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS</b></p> <p>This division includes the manufacture of wood products, such as lumber, plywood, veneers, wood containers, wood flooring, wood trusses, and prefabricated wood buildings. The production processes include sawing, planing, shaping, laminating, and assembling of wood products starting from logs that are cut into bolts, or lumber that may then be cut further, or shaped by lathes</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>or other shaping tools. The lumber or other transformed wood shapes may also be subsequently planed or smoothed, and assembled into finished products, such as wood containers.</p> <p>With the exception of sawmilling, this division is subdivided mainly based on the specific products manufactured.</p> <p>This division does not include the manufacture of furniture (3100_01), or the installation of wooden fittings and the like (4330_01).</p>
	161	1610	1610_01	<p><b>Sawmilling and planing of wood</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ sawing, planing and machining of wood</li> <li>▪ slicing, peeling or chipping logs</li> <li>▪ manufacture of unassembled wooden flooring</li> <li>▪ manufacture of wood wool, wood flour, chips, particles</li> </ul> <div style="border: 1px solid black; background-color: #e0f2f7; padding: 5px; margin: 10px 0;"> <p>This sub-class also includes drying of wood and impregnation or chemical treatment of wood with preservatives or other materials.</p> </div> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ logging and production of wood in the rough, see 0220_01</li> <li>▪ manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 1621_01</li> <li>▪ manufacture of shingles and shakes, beadings and mouldings, see 1622_01</li> </ul>
	162			<p><b>Manufacture of products of wood, cork, straw and plaiting materials</b></p> <p>This group includes the manufacture of products of wood, cork, straw or plaiting materials, including basic shapes as well as assembled products.</p>
		1621	1621_01	<p><b>Manufacture of veneer sheets and wood-based panels</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of veneer sheets thin enough to be used for veneering, making plywood or other purposes: smoothed, dyed, coated, impregnated, reinforced (with paper or fabric backing); made in the form of motifs</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>
		1622	1622_01	<p><b>Manufacture of builders' carpentry and joinery</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of wooden goods intended to be used primarily in the construction industry: beams, rafters, roof struts; glue-laminated or metal connected prefabricated wooden roof trusses; doors, windows, shutters and their frames, whether or not containing metal fittings, such as hinges, locks etc.; stairs, railings; wooden beadings and mouldings, shingles and shakes; parquet floor blocks, strips etc., assembled into panels</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of unassembled wooden flooring, see 1610_01</li> <li>▪ manufacture of kitchen cabinets, bookcases, wardrobes etc., see 3100_01</li> <li>▪ manufacture of wood partitions, free standing, see 3100_01</li> </ul>
		1623	1623_01	<p><b>Manufacture of wooden containers</b></p> <p>This sub-class includes:</p> <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 cooperers' products of wood</li> <li>▪ manufacture of wooden cable-drums</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of luggage, see 1512_01</li> <li>▪ manufacture of cases of plaiting material, see 1629_01</li> </ul>
		1629	1629_01	<p><b>Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p> <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> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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 furniture, see 3100</li> <li>▪ manufacture of wooden toys, see 3240</li> <li>▪ manufacture of brushes and brooms, see 3290</li> <li>▪ manufacture of caskets, see 3290</li> </ul>
17				<p><b>MANUFACTURE OF PAPER AND PAPER PRODUCTS</b></p> <p>This division includes the manufacture of pulp, paper and converted paper products. The manufacture of these products is grouped together because they constitute a series of vertically connected processes. More than one activity is often carried out in a single unit. There are essentially three activities: The manufacture of pulp involves separating the cellulose fibers from other impurities in wood or used paper. The manufacture of paper involves matting these fibers into a sheet. Converted paper products are made from paper and other materials by various cutting and shaping techniques, including coating and laminating activities. The paper articles may be printed (e.g. wallpaper, gift wrap etc.), as long as the printing of information is not the main purpose.</p> <p>The production of pulp, paper and paperboard in bulk is included in sub-class 1701_01, while the remaining classes include the production of further-processed paper and paper products.</p>
	170			<b>Manufacture of paper and paper products</b>
		1701	1701_01	<p><b>Manufacture of pulp, paper and paperboard</b></p> <p>This sub-class includes:</p> <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 i.e. coating, covering and impregnating of paper and paperboard; manufacture of crêped or crinkled paper and laminates and foils, if laminated with paper or paperboard</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 large sheets</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of corrugated paper and paperboard, see 1702_01</li> <li>▪ manufacture of further-processed articles of paper, paperboard or pulp, see 1709_01</li> <li>▪ manufacture of coated or impregnated paper, where the coating or impregnant is the main ingredient, see sub-class in which the manufacture of the coating or impregnant is classified</li> <li>▪ manufacture of abrasive paper, see 2399_99</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		1702	1702_01	<p><b>Manufacture of corrugated paper and paperboard and of containers of paper and paperboard</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of corrugated paper and paperboard and containers of corrugated paper or 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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of envelopes, see 1709_01</li> <li>▪ manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 1709_01</li> </ul>
		1709	1709_01	<p><b>Manufacture of other articles of paper and paperboard</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of household and personal hygiene paper and cellulose wadding products such as cleansing tissues, toilet paper, handkerchiefs, towels, serviettes, sanitary towels and tampons, napkins and napkin liners for babies, cups, dishes and trays</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> <li>▪ manufacture of egg trays and other moulded pulp packaging products etc.</li> <li>▪ manufacture of paper novelties</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of paper or paperboard in bulk, see 1701_01</li> <li>▪ printing on paper products, see 1811_01</li> <li>▪ manufacture of playing cards, see 3290_99</li> <li>▪ manufacture of games and toys of paper or paperboard, see 3290_99</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>18</b>				<p><b>PRINTING, AND REPRODUCTION OF RECORDED MEDIA</b></p> <p>This division includes printing of products, such as newspapers, books, periodicals, business forms, greeting cards, and other materials, and associated support activities, such as bookbinding, plate-making services, and data imaging. The support activities included here are an integral part of the printing industry, and a product (a printing plate, a bound book, or a computer disk or file) that is an integral part of the printing industry is almost always provided by these operations.</p> <p>Processes used in printing include a variety of methods for transferring an image from a plate, screen, or computer file to a medium, such as paper, plastics, metal, textile articles, or wood. The most prominent of these methods entails the transfer of the image from a plate or screen to the medium through lithographic, gravure, screen or flexographic printing. Often a computer file is used to directly "drive" the printing mechanism to create the image or electrostatic and other types of equipment (digital or non-impact printing).</p> <p>Though printing and publishing can be carried out by the same unit (a newspaper, for example), it is less and less the case that these distinct activities are carried out in the same physical location.</p> <p>This division also includes the reproduction of recorded media, such as compact discs, video recordings, software on discs or tapes, records etc.</p> <p>This division excludes publishing activities (see section J).</p>
	<b>181</b>			<b>Printing and service activities related to printing</b>
		<b>1811</b>	<b>1811_01</b>	<p><b>Printing</b></p> <p>This sub-class includes:</p> <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 silkscreen 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> <li>▪ This sub-class excludes: <ul style="list-style-type: none"> <li>▪ screen printing on textiles and wearing apparel, see 1313_01</li> <li>▪ manufacture of paper articles, such as binders, see 1709_01</li> <li>▪ publishing of printed matter, see group 581</li> <li>▪ photocopying of documents, see 8219_01</li> </ul> </li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		1812	1812_01	<p><b>Service activities related to printing</b></p> <p>This sub-class includes:</p> <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>▪ esign of printing products e.g. sketches, layouts, dummies etc.</li> <li>▪ other graphic activities such as Braille copying, die-sinking or die-stamping, punching and drilling, embossing, varnishing and laminating, collating and inseting, creasing</li> </ul>
	182	1820	1820_01	<p><b>Reproduction of recorded media</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ reproduction of printed matter, see 1811_01</li> <li>▪ publishing of software, see 5820_01</li> <li>▪ production and distribution of motion pictures, movies on DVD or similar media, see 5911_01</li> <li>▪ reproduction of motion picture film for theatrical distribution, see 5912_01</li> <li>▪ production of master copies for records or audio material, see 5920_01</li> </ul>
19				<p><b>MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS</b></p> <p>This division includes the transformation of crude petroleum and coal into usable products. The dominant process is petroleum refining, which involves the separation of crude petroleum into component products through such techniques as cracking and distillation. This division also includes the manufacture for own account of characteristic products (e.g. coke, butane, propane, petrol, kerosene, fuel oil etc.) as well as processing services (e.g. custom refining).</p> <p>This division includes the manufacture of gases such as ethane, propane and butane as products of petroleum refineries.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>Not included is the manufacture of such gases in other units (2011_01), manufacture of industrial gases (2011_01), extraction of natural gas (methane, ethane, butane or propane) (0620_01), and manufacture of fuel gas, other than petroleum gases (e.g. coal gas, water gas, producer gas, gasworks gas) (3520_01).</p> <p>The manufacture of petrochemicals from refined petroleum is classified in division 20.</p>
	191	1910	1910_01	<p><b>Manufacture of coke oven products</b></p> <p>This sub-class includes operation of coke ovens, production of coke and semi-coke, production of pitch and pitch coke, production of coke oven gas, production of crude coal and lignite tars and agglomeration of coke.</p>
	192	1920	1920_01	<p><b>Manufacture of refined petroleum products</b></p> <p>This sub-class includes the manufacture of liquid or gaseous fuels or other products from crude petroleum, bituminous minerals or their fractionation products. Petroleum refining involves one or more of the following activities: fractionation, straight distillation of crude oil, and cracking. Included are:</p> <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> <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>
20				<p><b>MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS</b></p> <p>This division includes the transformation of organic and inorganic raw materials by a chemical process and the formation of products. It distinguishes the production of basic chemicals that constitute the first industry group from the production of intermediate and end products produced by further processing of basic chemicals that make up the remaining industry classes.</p>
	201			<p><b>Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms</b></p> <p>This group includes the manufacture of basic chemical products, fertilizers and associated nitrogen compounds, as well as plastics and synthetic rubber in primary forms.</p>
		2011	2011_01	<p><b>Manufacture of basic chemicals</b></p> <p>This sub-class includes the manufacture of chemicals using basic processes, such as thermal cracking and distillation. The output 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: elemental gases, liquid or compressed air,</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>refrigerant gases, mixed industrial gases, inert gases such as carbon dioxide, isolating gases</p> <ul style="list-style-type: none"> <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: acyclic hydrocarbons, saturated and unsaturated, cyclic hydrocarbons, saturated and unsaturated, acyclic and cyclic alcohols, mono- and polycarboxylic acids, including acetic acid, other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds like synthetic glycerol, nitrogen-function organic compounds, including amines, fermentation of sugarcane, corn or similar to produce alcohol and esters, other organic compounds, including wood distillation products (e.g. charcoal) etc.</li> <li>▪ manufacture of distilled water</li> <li>▪ manufacture of synthetic aromatic products</li> <li>▪ roasting of iron pyrites</li> <li>▪ manufacture of products of a kind used as fluorescent brightening agents or as luminophores</li> <li>▪ enrichment of uranium and thorium ores and production of fuel elements for nuclear reactors</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ extraction of methane, ethane, butane or propane, see 0620_01</li> <li>▪ manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 1920_01</li> <li>▪ manufacture of nitrogenous fertilizers and nitrogen compounds, see 2012_01</li> <li>▪ manufacture of ammonia, ammonium chloride, nitrites and nitrates of potassium, ammonium carbonates see, 2012_01</li> <li>▪ manufacture of plastics in primary forms and synthetic rubber in primary forms see 2013_01</li> <li>▪ manufacture of prepared dyes and pigments, see 2022_01</li> <li>▪ manufacture of crude glycerol, see 2023_01</li> <li>▪ manufacture of natural essential oils and aromatic distilled waters see 2029_99</li> <li>▪ manufacture of salicylic and O-acetylsalicylic acids, see 2100_01</li> </ul>
		2012	2012_01	<p><b>Manufacture of fertilizers and nitrogen compounds</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of fertilizers: straight or complex nitrogenous, phosphatic or potassic fertilizers; urea, crude natural phosphates and crude natural potassium salts</li> <li>▪ manufacture of associated nitrogen products: nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium</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> <p>This sub-class excludes:</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ mining of guano, see 0891_01</li> <li>▪ manufacture of agrochemical products, such as pesticides, see 2021_01</li> <li>▪ operation of compost dumps, see 3821_01</li> </ul>
		<b>2013</b>	<b>2013_01</b>	<p><b>Manufacture of plastics and synthetic rubber in primary forms</b></p> <p>This sub-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: polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate</li> <li>▪ and acrylics, polyamides, phenolic and epoxide resins and polyurethanes, alkyd and polyester resins and polyethers, silicones, ion-exchangers based on polymers</li> <li>▪ manufacture of synthetic rubber in primary forms: synthetic rubber, factice</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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of artificial and synthetic fibres, filaments and yarn, see 2030_01</li> <li>▪ shredding of plastic products, see 3830_01</li> </ul>
	<b>202</b>			<p><b>Manufacture of other chemical products</b></p> <p>This group includes the manufacture of chemical products other than basic chemicals and man-made fibres. This includes the manufacture of a variety of goods such as pesticides, paints and inks, soap, cleaning preparations, perfumes and toilet preparations, explosives and pyrotechnic products, chemical preparations for photographic uses (including film and sensitized paper), gelatins, composite diagnostic preparations etc.</p>
		<b>2021</b>	<b>2021_01</b>	<p><b>Manufacture of pesticides and other agrochemical products</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of fertilizers and nitrogen compounds, see 2011_01</li> </ul>
		<b>2022</b>	<b>2022_01</b>	<p><b>Manufacture of paints, varnishes and similar coatings, printing ink and mastics</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of paints and varnishes, enamels or lacquers</li> <li>▪ manufacture of prepared pigments and dyes</li> <li>▪ manufacture of vitrifiable enamels and glazes and engobes and similar preparations</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of dyestuffs and pigments, see 2011_01</li> <li>▪ manufacture of writing and drawing ink, see 2029_99</li> </ul>
		2023	2023_01	<p><b>Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations</b></p> <p>This sub-class includes:</p> <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 such as washing powders in solid or liquid form and detergents; dish-washing preparations and textile softeners</li> <li>▪ manufacture of cleaning and polishing products such as preparations for perfuming or deodorizing rooms; artificial waxes and prepared waxes; polishes and creams for leather; polishes and creams for wood; polishes for coachwork, glass and metal; scouring pastes and powders, including paper, wadding etc. coated or covered with these</li> <li>▪ manufacture of perfumes and toilet preparations such as perfumes and toilet water; beauty and make-up preparations; sunburn prevention and suntan preparations; manicure and pedicure preparations; shampoos, hair lacquers, waving and straightening preparations; dentifrices and preparations for oral hygiene, including denture fixative preparations; shaving preparations, including pre-shave and aftershave preparations; deodorants and bath salts; depilatories</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of separate, chemically defined compounds, see 2011_01</li> <li>▪ manufacture of glycerol, synthesized from petroleum products, see 2011_01</li> <li>▪ extraction and refining of natural essential oils, see 2029_99</li> </ul>
		2029	2029_99	<p><b>Manufacture of other chemical products n.e.c.</b></p> <p>This sub-class includes:</p> <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> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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 such as peptones, peptone derivatives, other protein substances and their derivatives n.e.c.; essential oils; chemically modified oils and fats; materials used in the finishing of textiles and leather; powders and pastes used in soldering, brazing or welding; substances used to pickle metal; prepared additives for cements; activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use; anti-knock preparations, antifreeze preparations; composite diagnostic or laboratory reagents</li> <li>▪ manufacture of writing and drawing ink</li> <li>▪ manufacture of matches</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of chemically defined products in bulk, see 2011_01</li> <li>▪ manufacture of distilled water, see 2011_01</li> <li>▪ manufacture of synthetic aromatic products, see 2011_01</li> <li>▪ manufacture of printing ink, see 2022_01</li> <li>▪ manufacture of perfumes and toilet preparations, see 2023_01</li> <li>▪ manufacture of asphalt-based adhesives, see 2399_99</li> </ul>
	203	2030	2030_01	<p><b>Manufacture of man-made fibres</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ spinning of synthetic or artificial fibres, see 1311_01</li> <li>▪ manufacture of yarns made of man-made staple, see 1311_01</li> </ul>
21				<p><b>MANUFACTURE OF BASIC PHARMACEUTICAL PRODUCTS AND PHARMACEUTICAL PREPARATIONS</b></p> <p>This division includes the manufacture of basic pharmaceutical products and pharmaceutical preparations. This includes also the manufacture of medicinal chemical and botanical products.</p>
	210	2100		<p><b>Manufacture of pharmaceuticals, medicinal chemical and botanical products</b></p>
			2100_01	<p><b>Manufacture of noni juice</b></p> <p>This sub-class includes the manufacture of noni juice</p>
			2100_02	<p><b>Pounding and packing of kava</b></p> <p>This sub-class includes the pounding and packing of kava</p>
			2100_99	<p><b>Manufacture of pharmaceuticals, medicinal chemical and botanical products n.e.c.</b></p> <p>This sub-class includes:</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ 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 such as antisera and other blood fractions; vaccines; diverse medicaments, including homeopathic preparations</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, grading, milling) for pharmaceutical use</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of herb infusions (mint, vervain, chamomile etc.), see 1079_99</li> <li>▪ manufacture of dental fillings and dental cement, see 3250_01</li> <li>▪ manufacture of bone reconstruction cements, see 3250_01</li> <li>▪ wholesale of pharmaceuticals, see 4649_04</li> <li>▪ retail sale of pharmaceuticals, see 4772_01</li> <li>▪ research and development for pharmaceuticals and biotech pharmaceuticals, see 7210_01</li> <li>▪ packaging of pharmaceuticals, see 8292_01</li> </ul>
<b>22</b>				<p><b>MANUFACTURE OF RUBBER AND PLASTICS PRODUCT</b></p> <p>This division includes the manufacture of rubber and plastics products.</p> <p>This division is characterised by the raw materials used in the manufacturing process. However, this does not imply that the manufacture of all products made of these materials is classified here.</p>
	<b>221</b>			<p><b>Manufacture of rubber products</b></p> <p>This group includes the manufacture of rubber products.</p>
		<b>2211</b>	<b>2211_01</b>	<p><b>Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and other uses such as pneumatic tyres; solid or cushion tyres</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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of tube repair materials, see 2219_01</li> <li>▪ tyre and tube repair, fitting or replacement, see 4520_02</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		2219	2219_01	<p><b>Manufacture of other rubber products</b></p> <p>This sub-class includes:</p> <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> <li>▪ manufacture of rubber sex articles</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of tyre cord fabrics, see 1399_99</li> <li>▪ manufacture of apparel of elastic fabrics, see 1410_01</li> <li>▪ manufacture of rubber footwear, see 1520_01</li> <li>▪ manufacture of glues and adhesives based on rubber, see 2029_99</li> <li>▪ manufacture of inflatable rafts and boats, see 3011_01, 3012_01</li> <li>▪ manufacture of mattresses of uncovered cellular rubber, see 3100_01</li> <li>▪ manufacture of rubber sports requisites, except apparel, see 3230_01</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_01</li> <li>▪ reclaiming of rubber, see 3830_01</li> </ul>
	222	2220	2220_01	<p><b>Manufacture of plastics products</b></p> <p>This sub-class includes the processing of new or spent (i.e. recycled) plastics resins into intermediate or final products, using such processes as compression molding, extrusion molding, injection molding, blow molding and casting. For most of these, the production process is such that a wide variety of products can be made like:</p> <ul style="list-style-type: none"> <li>▪ manufacture of semi-manufactures of plastic products such as</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>plastic plates, sheets, blocks, film, foil, strip etc. (whether self-adhesive or not)</p> <ul style="list-style-type: none"> <li>▪ manufacture of finished plastic products such as plastic tubes, pipes and hoses; hose and pipe fittings</li> <li>▪ manufacture of plastic articles for the packing of goods such as plastic bags, sacks, containers, boxes, cases, carboys, bottles etc.</li> <li>▪ manufacture of builders' plastics ware such as plastic doors, windows, frames, shutters, blinds, skirting boards; tanks, reservoirs; plastic floor, wall or ceiling coverings in rolls or in the form of tiles etc.; plastic sanitary ware e.g. plastic baths, shower baths, washbasins, lavatory pans, flushing cisterns etc.</li> <li>▪ manufacture of plastic tableware, kitchenware and toilet articles</li> <li>▪ cellophane film or sheet</li> <li>▪ manufacture of resilient floor coverings, such as vinyl, linoleum etc.</li> <li>▪ manufacture of artificial stone (e.g. cultured marble)</li> <li>▪ manufacture of plastic signs (non-electrical)</li> <li>▪ manufacture of diverse plastic products such as 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.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of plastic luggage, see 1512_01</li> <li>▪ manufacture of plastic footwear, see 1520_01</li> <li>▪ manufacture of plastics in primary forms, see 2013_01</li> <li>▪ manufacture of articles of synthetic or natural rubber, see group 221</li> <li>▪ manufacture of plastic non-current-carrying wiring devices (e.g. junction boxes, face plates), see 2733_01</li> <li>▪ manufacture of plastic furniture, see 3100_01</li> <li>▪ manufacture of mattresses of uncovered cellular plastic, see 3100_01</li> <li>▪ manufacture of plastic sports requisites, see 3230_01</li> <li>▪ manufacture of plastic games and toys, see 3240_01</li> <li>▪ manufacture of plastic medical and dental appliances, see 3250_01</li> <li>▪ manufacture of plastic ophthalmic goods, see 3250_01</li> <li>▪ manufacture of plastics hard hats and other personal safety equipment of plastics, see 3290_99</li> </ul>
<b>23</b>				<p><b>MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS</b></p> <p>This division includes manufacturing activities related to a single substance of mineral origin. This division includes the manufacture of glass and glass products (e.g. flat glass, hollow glass, fibres, technical glassware etc.), ceramic products, tiles and baked clay products, and cement and plaster, from raw materials to finished articles. The manufacture of shaped and finished stone and other mineral products is also included in this division.</p>
	<b>231</b>	<b>2310</b>	<b>2310_01</b>	<p><b>Manufacture of glass and glass products</b></p> <p>This sub-class includes the manufacture of glass in all forms, made</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>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> <li>▪ manufacture of glass figurines</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of woven fabrics of glass yarn, see 1312_01</li> <li>▪ manufacture of fiber optic cable for data transmission or live transmission of images, see 2731_01</li> <li>▪ manufacture of glass toys, see 3240_01</li> <li>▪ manufacture of syringes and other medical laboratory equipment, see 3250_01</li> </ul>
	<b>239</b>			<p><b>Manufacture of non-metallic mineral products n.e.c.</b></p> <p>This group includes the manufacture of intermediate and final products from mined or quarried non-metallic minerals, such as sand, gravel, stone or clay.</p>
		<b>2391</b>	<b>2391_01</b>	<p><b>Manufacture of refractory products</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of refractory mortars, concretes etc.</li> <li>▪ manufacture of refractory ceramic goods: heat-insulating ceramic goods of siliceous fossil meals, refractory bricks, blocks and tiles etc., retorts, crucibles, muffles, nozzles, tubes, pipes etc.</li> <li>▪ manufacture of refractory articles containing magnesite, dolomite or chromite</li> </ul>
		<b>2392</b>	<b>2392_01</b>	<p><b>Manufacture of clay building materials</b></p> <p>This sub-class includes:</p> <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 such as manufacture of ceramic bricks, roofing tiles, chimney pots, pipes, conduits etc.</li> <li>▪ manufacture of flooring blocks in baked clay</li> <li>▪ manufacture of ceramic sanitary fixtures</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of artificial stone (e.g. cultured marble), see 2220_01</li> <li>▪ manufacture of refractory ceramic products, see 2391_01</li> </ul>
		2393	2393_01	<p><b>Manufacture of other porcelain and ceramic products</b></p> <p>This sub-class includes:</p> <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>▪ manufacture of ceramic products n.e.c.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of artificial stone (e.g. cultured marble), see 2220_01</li> <li>▪ manufacture of ceramic building materials, see 2392_01</li> <li>▪ manufacture of ceramic sanitary fixtures, see 2392_01</li> <li>▪ manufacture of permanent metallic magnets, see 2599_99</li> <li>▪ manufacture of imitation jewellery, see 3212_01</li> <li>▪ manufacture of ceramic toys, see 3240_01</li> <li>▪ manufacture of artificial teeth, see 3250_01</li> </ul>
		2394	2394_01	<p><b>Manufacture of cement, lime and plaster</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of refractory mortars, concrete etc., see 2391_01</li> <li>▪ manufacture of articles of cement, see 2395_01</li> <li>▪ manufacture of articles of plaster, see 2395_01</li> <li>▪ manufacture of ready-mixed and dry-mix concrete and mortars, see 2395_01</li> <li>▪ manufacture of cements used in dentistry, see 3250_01</li> </ul>
		2395	2395_01	<p><b>Manufacture of articles of concrete, cement and plaster</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of precast concrete, cement or artificial stone articles for use in construction e.g. tiles, flagstones, bricks, boards, sheets, panels, pipes, posts etc.</li> <li>▪ manufacture of prefabricated structural components for buildings or civil engineering of cement, concrete or artificial stone</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ manufacture of plaster articles for use in construction e.g. boards, sheets, panels etc.</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 e.g. corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames etc.</li> <li>▪ manufacture of other articles of concrete, plaster, cement or artificial stone e.g. statuary, furniture, bas- and haut-reliefs, vases, flowerpots etc.</li> <li>▪ manufacture of powdered mortars</li> <li>▪ manufacture of ready-mix and dry-mix concrete and mortars</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of refractory cements and mortars, see 2391_01</li> </ul>
		2396	2396_01	<p><b>Cutting, shaping and finishing of stone</b></p> <p>This sub-class includes:</p> <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> <li>▪ manufacture of statues, other than artistic originals</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of rough cut stone, i.e. quarrying activities, see 0810_01</li> <li>▪ production of millstones, abrasive stones and similar products, see 2399_99</li> <li>▪ activities of sculptors, see 9000_01</li> </ul>
		2399	2399_99	<p><b>Manufacture of other non-metallic mineral products n.e.c.</b></p> <p>This sub-class includes:</p> <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 such as slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound-absorbing materials</li> <li>▪ manufacture of articles of diverse mineral substances such as worked mica and articles of mica, of peat, of graphite (other than electrical articles) etc.</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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of glass wool and non-woven glass wool products, see 2310_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
24				<p><b>MANUFACTURE OF BASIC METALS</b></p> <p>This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig or scrap, using electrometallurgic and other process metallurgic techniques. This division also includes the manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals. The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make products such as plate, sheet, strip, bars, rods, wire, tubes, pipes and hollow profiles, and in molten form to make castings and other basic metal products.</p>
	241	2410	2410_01	<p><b>Manufacture of basic iron and steel</b></p> <p>This sub-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. Included are:</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 stretching</li> <li>▪ manufacture of sheet piling of steel and welded open sections of steel</li> <li>▪ manufacture of railway track materials (unassembled rails) of steel</li> <li>▪ manufacture of seamless tubes, pipes and hollow profiles of steel, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling</li> <li>▪ manufacture of welded tubes and pipes of steel, by cold or hot forming and welding, delivered as welded or further processed by cold drawing or cold rolling or manufactured by hot forming, welding and reducing</li> <li>▪ manufacture of tube fittings of steel, such as flat flanges and</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>flanges with forged collars; butt-welded fittings; threaded fittings; socket-welded fittings</p> <p>This sub-class excludes:</p> <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_01</li> <li>▪ manufacture of seamless tubes and pipes of steel by centrifugal casting, see 2431_01</li> <li>▪ manufacture of tube or pipe fittings of cast-steel, see 2431_01</li> </ul>
	242	2420	2420_01	<p><b>Manufacture of basic precious and other non-ferrous metals</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ production of basic precious metals such as 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> <li>▪ production of mattes of nickel</li> <li>▪ production of uranium metal from pitchblende or other ores</li> <li>▪ smelting and refining of uranium</li> </ul> <p>This class also includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of wire of these metals by drawing</li> <li>▪ production of aluminium oxide (alumina)</li> <li>▪ production of aluminium wrapping foil</li> <li>▪ manufacture of aluminium (tin) foil laminates made from aluminium (tin) foil as primary component</li> <li>▪ manufacture of precious metal foil laminates</li> </ul> <p>This sub-class excludes:</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ casting of non-ferrous metals, see 2432_01</li> <li>▪ manufacture of precious metal jewellery, see 3211_01</li> </ul>
	<b>243</b>			<p><b>Casting of metals</b></p> <p>This group includes the manufacture of semi-finished ferrous and non-ferrous products and various castings by a casting process.</p> <p>This group excludes manufacture of finished cast products such as boilers and radiators, see 2512_01 and cast household items, see 2599_99.</p>
		<b>2431</b>	<b>2431_01</b>	<p><b>Casting of iron and steel</b></p> <p>This sub-class includes the casting of iron and steel, i.e. the activities of iron and steel foundries. Included are:</p> <ul style="list-style-type: none"> <li>▪ casting of semi-finished iron products</li> <li>▪ casting of grey iron castings</li> <li>▪ casting of spheroidal graphite iron castings</li> <li>▪ casting of malleable cast-iron products</li> <li>▪ casting of semi-finished steel products</li> <li>▪ casting of steel castings</li> <li>▪ manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast iron</li> <li>▪ manufacture of seamless tubes and pipes of steel by centrifugal casting</li> <li>▪ manufacture of tube or pipe fittings of cast-steel</li> </ul>
		<b>2432</b>	<b>2432_01</b>	<p><b>Casting of non-ferrous metals</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ casting of semi-finished products of aluminium, magnesium, titanium, zinc etc.</li> <li>▪ casting of light metal castings</li> <li>▪ casting of heavy metal castings</li> <li>▪ casting of precious metal castings</li> <li>▪ die-casting of non-ferrous metal castings</li> </ul>
<b>25</b>				<p><b>MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT</b></p> <p>This division includes the manufacture of “pure” metal products (such as parts, containers and structures), usually with a static, immovable function, as opposed to the following divisions 26-30, which cover the manufacture of combinations or assemblies of such metal products (sometimes with other materials) into more complex units that, unless they are purely electrical, electronic or optical, work with moving parts.</p> <p>This division excludes specialised repair and maintenance activities (see group 331) and the specialised installation of manufactured goods produced in this division in buildings, such as central heating boilers (see 4322_01).</p>
	<b>251</b>			<p><b>Manufacture of structural metal products, tanks, reservoirs and steam generators</b></p> <p>This group includes the manufacture of structural metal products (such as metal frameworks or parts for construction), as well as metal container-type objects (such as reservoirs, tanks, central heating boilers) and steam generators.</p>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		2511	2511_01	<p><b>Manufacture of structural metal products</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of metal frameworks or skeletons for construction and parts thereof (towers, masts, trusses, bridges etc.)</li> <li>▪ manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment etc.)</li> <li>▪ manufacture of prefabricated buildings mainly of metal: site huts, modular exhibition elements etc.</li> <li>▪ manufacture of metal doors, windows and their frames, shutters and gates</li> <li>▪ metal room partitions for floor attachment</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of parts for marine or power boilers, see 2513_01</li> <li>▪ manufacture of sections of ships, see 3011_01</li> </ul>
		2512	2512_01	<p><b>Manufacture of tanks, reservoirs and containers of metal</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of reservoirs, tanks and similar containers of metal, of types normally installed as fixtures for storage or manufacturing use</li> <li>▪ manufacture of metal containers for compressed or liquefied gas</li> <li>▪ manufacture of central heating boilers and radiators</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods, see 2599_99</li> <li>▪ manufacture of transport containers, see 2920_01</li> </ul>
	259			<p><b>Manufacture of other fabricated metal products; metalworking service activities</b></p> <p>This group includes general activities for the treatment of metal, such as forging or pressing, plating, coating, engraving, boring, polishing, welding etc., which are typically carried out on a fee or contract basis. It also includes the manufacture of a variety of metal products, such as cutlery; metal hand tools and general hardware; cans and buckets; nails, bolts and nuts; metal household articles; metal fixtures; ships propellers and anchors etc. for a variety of household and industrial uses.</p>
		2591	2591_01	<p><b>Forging, pressing, stamping and roll-forming of metal; powder metallurgy</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ forging, pressing, stamping and roll-forming of metal</li> <li>▪ powder metallurgy: production of metal objects directly from metal powders by heat treatment (sintering) or under pressure</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of metal powder, see 2410_01, 2420_01</li> </ul>
		2592	2592_01	<p><b>Treatment and coating of metals; machining</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ plating, anodizing etc. of metals</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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 e.g. plasticizing, enamelling, lacquering</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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of farriers, see 0162_01</li> <li>▪ rolling precious metals onto base metals or other metals, see 2420_01</li> </ul>
		2593	2593_01	<p><b>Manufacture of cutlery, hand tools and general hardware</b></p> <p>This sub-class includes:</p> <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: cleavers and choppers, razors and razor blades, scissors and hair clippers</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> <li>▪ manufacture of cutlasses, swords, bayonets etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 2599_99</li> <li>▪ manufacture of cutlery of precious metal, see 3211_01</li> </ul>
		2599	2599_99	<p><b>Manufacture of other fabricated metal products n.e.c.</b></p> <p>This sub-class includes:</p> <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> <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 articles made of wire: barbed wire, wire fencing, grill, netting, cloth etc.</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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 bolts, screws, nuts and similar threaded products</li> <li>▪ manufacture of springs (except watch springs): leaf springs, helical springs, torsion bar springs, leaves for springs</li> <li>▪ manufacture of chain, except power transmission chain</li> <li>▪ manufacture of metal household articles: flatware: plates, saucers etc., hollowware: pots, kettles etc., dinnerware: bowls, platters etc., saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen, small hand-operated kitchen appliances and accessories, metal scouring pads</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: ship propellers and blades thereof, anchors, bells, assembled railway track fixtures, clasps, buckles, hooks</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 insignia</li> <li>▪ manufacture of metal hair curlers, metal umbrella handles and frames, combs</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of ceramic and ferrite magnets, see 2393_01</li> <li>▪ manufacture of tanks and reservoirs, see 2512_01</li> <li>▪ manufacture of swords, bayonets, see 2593_01</li> <li>▪ manufacture of clock or watch springs, see 2652_01</li> <li>▪ manufacture of wire and cable for electricity transmission, see 2732_01</li> <li>▪ manufacture of power transmission chain, see 2814_01</li> <li>▪ manufacture of shopping carts, see 3099_99</li> <li>▪ manufacture of metal furniture, see 3100_01</li> <li>▪ manufacture of sports goods, see 3230_01</li> <li>▪ manufacture of games and toys, see 3240_01</li> </ul>
26				<p><b>MANUFACTURE OF ELECTRONIC AND OPTICAL PRODUCTS</b></p> <p>The division contains the manufacture of consumer electronics, measuring, testing, navigating, and control equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media. Production processes of this division are characterised by the design and use of integrated circuits and the application of highly specialised miniaturization technologies.</p>
	261	2610	2610_01	<p><b>Manufacture of electronic components and boards</b></p> <p>This sub-class includes the manufacture of semiconductors and other components for electronic applications such as the:</p> <ul style="list-style-type: none"> <li>▪ manufacture of bare printed circuit boards</li> <li>▪ manufacture of integrated circuits</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ printing of smart cards, see 1811_01</li> <li>▪ manufacture of modems (carrier equipment), see 2630_01</li> <li>▪ manufacture of similar devices for electrical applications, see division 27</li> <li>▪ manufacture of lighting ballasts, see 2710_01</li> <li>▪ manufacture of electrical relays, see 2710_01</li> <li>▪ manufacture of electrical wiring devices, see 2733_01</li> <li>▪ manufacture of complete equipment is classified elsewhere based on complete equipment classification</li> </ul>
	263	2630	2630_01	<p><b>Manufacture of communication equipment</b></p> <p>This sub-class includes the manufacture of telephone and data communications equipment used to move signals electronically over wires or through the air such as radio and television broadcast and wireless communications equipment. Included are:</p> <ul style="list-style-type: none"> <li>▪ manufacture of central office switching equipment</li> <li>▪ manufacture of burglar and fire alarm systems, sending signals to a control station</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of electronic components and subassemblies used in communications equipment, see 2610_01</li> <li>▪ manufacture of internal/external computer modems (PC-type), see 2610_01</li> <li>▪ manufacture of electronic scoreboards, see 2790_01</li> <li>▪ manufacture of traffic lights, see 2790_01</li> </ul>
	265			<p><b>Manufacture of measuring, testing, navigating and control equipment; watches and clocks</b></p> <p>This group includes the manufacture of measuring, testing, navigating and control equipment for various industrial and non-industrial purposes, including time-based measuring devices such as watches and clocks and related devices.</p>
		2651	2651_01	<p><b>Manufacture of measuring, testing, navigating and control equipment</b></p> <p>This sub-class includes the manufacture of electric and non-electric measuring, testing, navigating and control equipment.</p>
		2652	2652_01	<p><b>Manufacture of watches and clocks</b></p> <p>This sub-class includes the manufacture of watches, clocks and timing mechanisms and parts thereof. Included are:</p> <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 parking meters, time clocks, time/date stamps and process timers</li> <li>▪ manufacture of time switches and other releases with a watch or clock movement or with synchronous motor such as time locks</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ manufacture of components for clocks and watches such as movements of all kinds for watches and clocks and springs, jewels, dials, hands, plates, bridges and other parts</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of non-metal watch bands (textile, leather, plastic), see 1512_01</li> <li>▪ manufacture of watch bands of precious metal, see 3211_01</li> <li>▪ manufacture of watch bands of non-precious metal, see 3212_01</li> </ul>
<b>27</b>				<p><b>Manufacture of electrical equipment</b></p> <p>This division includes the manufacture of products that generate, distribute and use electrical power. Also included is the manufacture of electrical lighting, signalling equipment and electric household appliances.</p> <p>This division excludes the manufacture of electronic products (see division 26).</p>
	<b>271</b>	<b>2710</b>	<b>2710_01</b>	<p><b>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</b></p> <p>This sub-class includes the manufacture of power, distribution and specialty transformers; electric motors, generators and motor generator sets; switchgear and switchboard apparatus; relays and industrial controls.</p>
	<b>272</b>	<b>2720</b>	<b>2720_01</b>	<p><b>Manufacture of batteries and accumulators</b></p> <p>This sub-class includes the manufacture of non-rechargeable and rechargeable batteries.</p>
	<b>273</b>			<p><b>Manufacture of wiring and wiring devices</b></p> <p>This group includes the manufacture of current-carrying wiring devices and non-current carrying wiring devices for wiring electrical circuits regardless of material. This group also includes the insulating of wire and the manufacture of fiber optic cables.</p>
		<b>2731</b>	<b>2731_01</b>	<p><b>Manufacture of fibre optic cables</b></p> <p>This sub-class includes manufacture of fiber optic cable for data transmission or live transmission of images</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of glass fibres or strand, see 2310_01</li> </ul>
		<b>2732</b>	<b>2732_01</b>	<p><b>Manufacture of other electronic and electric wires and cables</b></p> <p>This sub-class includes manufacture of insulated wire and cable, made of steel, copper, aluminium</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture (drawing) of wire, see 2410_01, 2420_01</li> <li>▪ manufacture of extension cords, see 2790_01</li> <li>▪ manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 2930_01</li> </ul>
		<b>2733</b>	<b>2733_01</b>	<p><b>Manufacture of wiring devices</b></p> <p>This sub-class includes the manufacture of current-carrying and non-current-carrying wiring devices for electrical circuits regardless of material.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of ceramic insulators, see 2393_01</li> </ul>
	274	2740	2740_01	<p><b>Manufacture of electric lighting equipment</b></p> <p>This sub-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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of glassware and glass parts for lighting fixtures, see 2310_01</li> <li>▪ manufacture of current-carrying wiring devices for lighting fixtures, see 2733_01</li> </ul>
	279	2790	2790_01	<p><b>Manufacture of other electrical equipment</b></p> <p>This sub-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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of non-electrical signs, see class according to material (plastic signs 2220_01, metal signs 2599_01)</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_99</li> <li>▪ manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 2710_01</li> <li>▪ manufacture of batteries, see 2720_01</li> <li>▪ manufacture of communication and energy wire, current-carrying and non-current-carrying wiring devices, see 2733_01</li> <li>▪ manufacture of lighting equipment, see 2740_01</li> </ul>
28				<p><b>MANUFACTURE OF MACHINERY AND EQUIPMENT COMPONENTS</b></p> <p>This division includes the manufacture of machinery and equipment mechanical components that produce and apply force, and any specially manufactured primary parts.</p> <p>This division excludes the manufacture of metal products for general use (division 25), associated control devices, computer equipment, measurement and testing equipment, electricity distribution and control apparatus (divisions 26 and 27) and general-purpose motor vehicles (divisions 29 and 30).</p>
	281			<p><b>Manufacture of general-purpose machinery components</b></p> <p>This group includes the manufacture of components used in the manufacture of a variety of other machinery.</p>
		2813	2813_01	<p><b>Manufacture of other pumps, compressors, taps and valves</b></p> <p>This sub-class includes the manufacture of pumps, compressors, taps and valves including the manufacture of hand pumps.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 2219_01, 2310_01 or 2393_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		2814	2814_01	<p><b>Manufacture of bearings, gears, gearing and driving elements</b></p> <p>This sub-class includes the manufacture of bearings, gears, gearing and driving elements such as the manufacture of ball and roller bearings and parts thereof, and gearing and gear boxes.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of other chain, see 2599_99</li> </ul>
		2815	2815_01	<p><b>Manufacture of ovens, furnaces and furnace burners</b></p> <p>This sub-class includes the manufacture of electrical and other industrial and laboratory furnaces and ovens, incinerators and burners etc.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of medical, surgical or laboratory sterilizers, see 3250_01</li> <li>▪ manufacture of (dental) laboratory furnaces, see 3250_01</li> </ul>
29				<p><b>MANUFACTURE OF PARTS AND ACCESSORIES OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS</b></p> <p>This division includes the manufacture of various parts and accessories of motor vehicles, as well as the manufacture of trailers and semi-trailers.</p> <p>The maintenance and repair of vehicles produced in this division are classified in 4520_01.</p>
	292	2920	2920_01	<p><b>Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of bodies</li> <li>▪ outfitting of all types of motor vehicles, trailers and semi-trailers</li> <li>▪ manufacture of trailers and semi-trailers for transport of goods and passengers</li> <li>▪ manufacture of containers for carriage by one or more modes of transport</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of parts and accessories of bodies for motor vehicles, see 2930_01</li> <li>▪ manufacture of vehicles drawn by animals, see 3099_99</li> </ul>
	293	2930	2930_01	<p><b>Manufacture of parts and accessories for motor vehicles</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of diverse parts and accessories for motor vehicles such as brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches, steering wheels, steering columns and steering boxes</li> <li>▪ manufacture of parts and accessories of bodies for motor vehicles such as safety belts, airbags, doors, bumpers</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>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of tyres, see 2211_01</li> <li>▪ manufacture of rubber hoses and belts and other rubber products, see 2219_01</li> <li>▪ manufacture of plastic hoses and belts and other plastic products, see 2220_01</li> <li>▪ manufacture of batteries for vehicles, see 2720_01</li> <li>▪ manufacture of lighting equipment for motor vehicles, see 2740_01</li> <li>▪ manufacture of pumps for motor vehicles and engines, see 2813_01</li> <li>▪ maintenance, repair and alteration of motor vehicles, see 4520_01</li> </ul>
<b>30</b>				<p><b>MANUFACTURE OF OTHER TRANSPORT EQUIPMENT</b></p> <p>This division includes the manufacture of transportation equipment such as ship building and boat manufacturing, the manufacture of railroad rolling stock and locomotives and the manufacture of parts thereof.</p>
	<b>301</b>			<p><b>Building of ships and boats</b></p> <p>This group includes the building of ships, boats and other floating structures for transportation and other commercial purposes, as well as for sports and recreational purposes.</p>
		<b>3011</b>	<b>3011_01</b>	<p><b>Building of ships and floating structures</b></p> <p>This sub-class includes the building of ships, except vessels for sports or recreation, and the construction of floating structures. Included are:</p> <ul style="list-style-type: none"> <li>▪ building of commercial vessels such as passenger vessels, ferry boats, cargo ships etc.</li> <li>▪ building of fishing boats</li> <li>▪ construction of drilling platforms, floating or submersible</li> <li>▪ construction of floating structures such as floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts etc.</li> <li>▪ manufacture of sections for ships and floating structures</li> </ul> <p>This sub-class excludes:</p> <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_01</li> <li>○ manufacture of ships' propellers, see 2599-99</li> <li>○ manufacture of iron or steel anchors, see 2599_99</li> </ul> </li> <li>▪ manufacture of navigational instruments, see 2651_01</li> <li>▪ manufacture of lighting equipment for ships, see 2740_01</li> <li>▪ manufacture of inflatable boats or rafts for recreation, see 3012_01</li> <li>▪ specialised repair and maintenance of ships and floating structures, see 3315_01</li> <li>▪ ship-breaking, see 3830_01</li> <li>▪ interior installation of boats, see 4330_01</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		3012	3012_01	<p><b>Building of pleasure and sporting boats</b></p> <p>This sub-class includes:</p> <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>▪ manufacture of personal watercraft</li> <li>▪ manufacture of other pleasure and sporting boats: canoes, kayaks, rowing boats, skiffs</li> </ul> <p>This sub-class excludes:</p> <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_01</li> <li>○ manufacture of iron or steel anchors, see 2599_01</li> </ul> </li> <li>▪ manufacture of sailboards and surfboards, see 3230_01</li> <li>▪ maintenance, repair or alteration of pleasure boats, see 3315_01</li> </ul>
	302	3020	3020_01	<p><b>Manufacture of railway rolling stock</b></p> <p>This sub-class includes the manufacture of railway rolling stock.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of unassembled rails, see 2410_01</li> <li>▪ manufacture of assembled railway track fixtures, see 2599_99</li> <li>▪ manufacture of electric motors, see 2710_01</li> <li>▪ manufacture of electrical signalling, safety or traffic-control equipment, see 2790_01</li> </ul>
	309			<p><b>Manufacture of transport equipment n.e.c.</b></p> <p>This group includes the manufacture of transport equipment other than motor vehicles and rail, water, air or space transport equipment and military vehicles.</p>
		3099	3099_99	<p><b>Manufacture of other transport equipment n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of hand-propelled vehicles: luggage trucks, handcarts, sledges, shopping carts etc.</li> <li>▪ manufacture of vehicles drawn by animals: sulkies, donkey-carts, hearses etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ decorative restaurant carts, such as a desert cart, food wagons, see 3100_01</li> </ul>
31				<p><b>MANUFACTURE OF FURNITURE</b></p> <p>This division includes the manufacture of furniture and related products of any material except stone, concrete and ceramic. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process.</p> <p>Some of the processes used in furniture manufacturing are similar to processes that are used in other segments of manufacturing. For example, cutting and assembly occurs in the production of wood</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				trusses that are classified in division 16 (Manufacture of wood and wood products). However, the multiple processes distinguish wood furniture manufacturing from wood product manufacturing. Similarly, metal furniture manufacturing uses techniques that are also employed in the manufacturing of roll-formed products classified in division 25 (Manufacture of fabricated metal products). The molding process for plastics furniture is similar to the molding of other plastics products. However, the manufacture of plastics furniture tends to be a specialised activity.
	<b>310</b>	<b>3100</b>	<b>3100_01</b>	<p><b>Manufacture of furniture</b></p> <p>This sub-class includes the manufacture of furniture of any kind, any material (except stone, concrete or ceramic) for any place and various purposes. Included are:</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> </ul> <p>This class also includes:</p> <ul style="list-style-type: none"> <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 such as mattresses fitted with springs or stuffed or internally fitted with a supporting material, uncovered cellular rubber or plastic mattresses</li> <li>▪ decorative restaurant carts, such as dessert carts, food wagons</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 1392_01</li> <li>▪ manufacture of inflatable rubber mattresses, see 2219_01</li> <li>▪ manufacture of furniture of ceramics, concrete and stone, see 2393_01, 2395_01, 2396_01</li> <li>▪ manufacture of lighting fittings or lamps, see 2740_01</li> <li>▪ manufacture of car seats, railway seats, see 2930_01, 3020_01</li> <li>▪ modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330_01</li> </ul>
<b>32</b>				<p><b>OTHER MANUFACTURING</b></p> <p>This division includes the manufacture of a variety of goods not covered in other parts of the classification. Since this is a residual</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				division, production processes, input materials and use of the produced goods can vary widely and usual criteria for grouping classes into divisions have not been applied here.
	<b>321</b>			<b>Manufacture of jewellery, bijouterie and related articles</b> This group includes the manufacture of jewellery and imitation jewellery articles.
		<b>3211</b>	<b>3211_01</b>	<b>Manufacture of jewellery, and related articles</b> This sub-class includes the manufacture of jewellery and related articles: <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 semiprecious 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: dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use etc.</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 metal products</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of non-metal watch bands (fabric, leather, plastic etc.), see 1512_01</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_01</li> <li>▪ manufacture of (non-precious) metal watch bands, see 3212_01</li> <li>▪ manufacture of imitation jewellery, see 3212_01</li> </ul>
		<b>3212</b>	<b>3212_01</b>	<b>Manufacture of imitation jewellery and related articles</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ manufacture of costume or imitation jewellery: rings, bracelets, necklaces, and similar articles of jewellery made from base metals</li> <li>▪ plated with precious metals, jewellery containing imitation stones such as imitation gems stones, imitation diamonds, and similar</li> <li>▪ manufacture of metal watch bands (except precious metal)</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of jewellery made from precious metals or clad with precious metals, see 3211_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ manufacture of jewellery containing genuine gem stones, see 3211_01</li> <li>▪ manufacture of precious metal watch bands, see 3211_01</li> </ul>
		3220	3220_01	<p><b>Manufacture of musical instruments</b></p> <p>This sub-class includes:</p> <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: metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments etc.</li> <li>▪ manufacture of whistles, call horns and other mouth-blown sound signalling instruments</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ reproduction of pre-recorded sound and video discs, see 1820_01</li> <li>▪ manufacture of toy musical instruments, see 3240_01</li> <li>▪ restoring of organs and other historic musical instruments, see 3319_01</li> <li>▪ publishing of pre-recorded sound and video discs, see 5920_01</li> <li>▪ piano tuning, see 9529_01</li> </ul>
		3230	3230_01	<p><b>Manufacture of sports goods</b></p> <p>This sub-class includes the manufacture of sporting and athletic goods (except apparel and footwear). Included are manufacture of articles and equipment for sports, outdoor and indoor games, of any material: hard, soft and inflatable balls, rackets, bats and clubs, skis, bindings and poles, ski-boots, sailboards and surfboards, requisites for sport fishing, including landing nets, requisites for hunting, mountain climbing etc., leather sports gloves and sports headgear, ice skates, roller skates etc., bows and crossbows, gymnasium, fitness centre or athletic equipment</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of boat sails, see 1392_01</li> <li>▪ manufacture of sports apparel, see 1410_01</li> <li>▪ manufacture of saddlery and harness, see 1512_01</li> <li>▪ manufacture of whips and riding crops, see 1512_01</li> <li>▪ manufacture of sports footwear, see 1520_01</li> <li>▪ manufacture of metal weights as used for weightlifting, see 2599_99</li> <li>▪ manufacture of sports vehicles other than toboggans and the like, see divisions 29 and 30</li> <li>▪ manufacture of boats, see 3012_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ manufacture of billiard tables, see 3240_01</li> <li>▪ manufacture of ear and noise plugs (e.g. for swimming and noise protection), see 3290_99</li> </ul>
		3240	3240_01	<p><b>Manufacture of games and toys</b></p> <p>This sub-class includes the manufacture of dolls, toys and games (including electronic games), scale models and children's vehicles (except metal bicycles and tricycles). Included are:</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> <li>▪ manufacture of puzzles and similar articles</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ writing and publishing of software for video game consoles, see 5820_01, 6201_01</li> </ul>
	325	3250	3250_01	<p><b>Manufacture of medical and dental instruments and supplies</b></p> <p>This sub-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. Included are:</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 operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs</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> <li>▪ manufacture of orthopaedic and prosthetic devices</li> <li>▪ manufacture of glass eyes</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ manufacture of medical thermometers</li> <li>▪ manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of denture adhesives, see 2023_01</li> <li>▪ manufacture of medical impregnated wadding, dressings etc., see 2100_01</li> </ul>
	<b>329</b>	<b>3290</b>	<b>3290_99</b>	<p><b>Other manufacturing n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of protective safety equipment: manufacture of fire-resistant and protective safety clothing, manufacture of linemen's safety belts and other belts for occupational use, manufacture of cork life preservers, manufacture of plastics hard hats and other personal safety equipment of plastics (e.g. athletic helmets), manufacture of fire-fighting protection suits, manufacture of metal safety headgear and other metal personal safety devices, manufacture of ear and noise plugs (e.g. for swimming and noise protection), 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> <li>▪ manufacture of articles of personal use: smoking pipes, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows</li> <li>▪ manufacture of miscellaneous articles: candles, tapers and the like; bouquets, wreaths and floral baskets; artificial flowers, fruit and foliage; jokes and novelties; hand sieves and hand riddles; tailors' dummies; burial caskets etc.</li> <li>▪ taxidermy activities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of lighter wicks, see 1399_99</li> <li>▪ manufacture of work wear and service apparel (e.g. laboratory coats, work overalls, uniforms), see 1410_01</li> <li>▪ manufacture of paper novelties, see 1709_01</li> <li>▪ manufacture of plastic novelties, see 2220_01</li> </ul>
<b>33</b>				<p><b>REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT</b></p> <p>This division includes the specialised repair of goods produced in the manufacturing sector with the aim to restore machinery,</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.</p> <p>This division does only include specialised repair and maintenance activities. A substantial amount of repair is also done by manufacturers of machinery, equipment and other goods, in which case the classification of units engaged in these repair and manufacturing activities is done according to the value-added principle which would often assign these combined activities to the manufacture of the good. The same principle is applied for combined trade and repair.</p> <p>The rebuilding or remanufacturing of machinery and equipment is considered a manufacturing activity and included in other divisions of this section.</p> <p>Repair and maintenance of goods that are utilized as capital goods as well as consumer goods is typically classified as repair and maintenance of household goods (e.g. office and household furniture repair, see 9524_01).</p> <p>Also included in this division is the specialised installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of electrical wiring, installation of escalators or installation of air-conditioning systems, is classified as construction.</p> <p>This division excludes the cleaning of industrial machinery (see class 8129_01) and the repair and maintenance of computers, communications equipment and household goods (see division 95).</p>
	<b>331</b>			<p><b>Repair of fabricated metal products, machinery and equipment</b></p> <p>This group includes the specialised repair of goods produced in the manufacturing sector with the aim to restore these metal products, machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> <li>▪ rebuilding or remanufacturing of machinery and equipment, see corresponding class in divisions 25-31</li> <li>▪ cleaning of industrial machinery, see 8129_01</li> <li>▪ repair and maintenance of computers and communications equipment, see group 951</li> <li>▪ repair and maintenance of household goods, see group 952</li> </ul>
		<b>3311</b>	<b>3311_01</b>	<p><b>Repair of fabricated metal products</b></p> <p>This sub-class includes the repair and maintenance of fabricated metal products of division 25. Included are:</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</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>generators e.g. condensers</p> <ul style="list-style-type: none"> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ repair of central heating systems etc., see 4322_01</li> <li>▪ repair of mechanical locking devices, safes etc., see 8020_01</li> </ul>
		<b>3312</b>	<b>3312_01</b>	<p><b>Repair of machinery</b></p> <p>This sub-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. Included are:</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> <li>▪ repair and maintenance of mining, construction, and oil and gas field machinery</li> <li>▪ repair and maintenance of food, beverage, and tobacco processing machinery</li> <li>▪ repair and maintenance of textile apparel, and leather production machinery</li> <li>▪ repair and maintenance of papermaking machinery</li> <li>▪ repair and maintenance of other special-purpose machinery of division 28</li> <li>▪ repair and maintenance of weighing equipment</li> <li>▪ repair and maintenance of vending machines</li> <li>▪ repair and maintenance of cash registers</li> <li>▪ repair and maintenance of photocopy machines</li> <li>▪ repair of calculators, electronic or not</li> <li>▪ repair of typewriters</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ installation, repair and maintenance of furnaces and other heating equipment, see 4322_01</li> <li>▪ installation, repair and maintenance of elevators and escalators, see 4329_01</li> </ul>
		<b>3313</b>	<b>3313_01</b>	<p><b>Repair of electronic and optical equipment</b></p> <p>This sub-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 aircraft engine instruments, automotive emissions testing equipment, meteorological instruments, physical, electrical and chemical properties testing and inspection equipment, surveying instruments, radiation detection and monitoring instruments</li> <li>▪ repair and maintenance of irradiation, electromedical and electrotherapeutic equipment, such as magnetic resonance imaging equipment, medical ultrasound equipment, pacemakers, hearing aids, electrocardiographs, electromedical endoscopic equipment, irradiation apparatus</li> <li>▪ repair and maintenance of optical instruments and equipment, if the use is mainly commercial, such as binoculars, microscopes (except electron and proton microscopes), telescopes, prisms and lenses (except ophthalmic), photographic equipment</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ repair and maintenance of photocopy machines, see 3312_01</li> <li>▪ repair and maintenance of computers and peripheral equipment, see 9511_01</li> <li>▪ repair and maintenance of computer projectors, see 9511_01</li> <li>▪ repair and maintenance of communication equipment, see 9512_01</li> <li>▪ repair and maintenance of commercial TV and video cameras, see 9512_01</li> <li>▪ repair of household-type video cameras, see 9521_01</li> <li>▪ repair of watches and clocks, see 9529_01</li> </ul>
		<b>3314</b>	<b>3314_01</b>	<p><b>Repair of electrical equipment</b></p> <p>This sub-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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ repair and maintenance of computers and peripheral computer equipment, see 9511_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ repair and maintenance of telecommunications equipment, see 9512_01</li> <li>▪ repair and maintenance of consumer electronics, see 9521_01</li> <li>▪ repair of watches and clocks, see 9529_01</li> </ul>
		<b>3315</b>	<b>3315_01</b>	<p><b>Repair of transport equipment, except motor vehicles</b></p> <p>This sub-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. Included are:</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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ factory rebuilding of ships, see 3011_01</li> <li>▪ factory rebuilding of locomotives and railroad cars, see 3020_01</li> <li>▪ repair of ship or rail engines, see 3312_01</li> <li>▪ ship scaling, dismantling, see 3830_01</li> <li>▪ repair and maintenance of motorcycles, see 4540_01</li> <li>▪ repair of bicycles and invalid carriages, see 9529_01</li> </ul>
		<b>3319</b>	<b>3319_01</b>	<p><b>Repair of other equipment</b></p> <p>This sub-class includes the repair and maintenance of equipment not covered in other groups of this division. Included are:</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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ repair of household and office type furniture, furniture restoration, see 9524_01</li> <li>▪ repair of bicycles and invalid carriages, see 9529_01</li> <li>▪ repair and alteration of clothing, see 9529_01</li> </ul>
		<b>3320</b>	<b>3320_01</b>	<p><b>Installation of industrial machinery and equipment</b></p> <p>This sub-class includes the specialised installation of machinery:</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.: communications equipment, mainframe and similar computers, irradiation and electromedical equipment etc.</li> <li>▪ dismantling large-scale machinery and equipment</li> <li>▪ activities of millwrights</li> <li>▪ machine rigging</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"><li>▪ installation of bowling alley equipment</li></ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ installation of electrical wiring, burglar alarm systems, see 4321_01</li><li>▪ installation of air-conditioning systems, see 4322_01</li><li>▪ installation of elevators, escalators, automated doors, vacuum cleaning systems etc., see 4329_01</li><li>▪ installation of doors, staircases, shop fittings, furniture etc., see 4330_01</li><li>▪ installation (setting-up) of personal computers, see 6209_01</li></ul>



**SECTION D: ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY**

This section includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure of lines, mains and pipes. Also included is their distribution in industrial parks or residential buildings. The operation of electric and gas utilities, which generate, control and distribute electric power or gas and the provision of steam and air-conditioning supply are also included.

This section excludes the operation of water and sewerage utilities, see 36, 37 and the (typically long-distance) transport of gas through pipelines.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>35</b>				<b>ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</b>
	<b>351</b>	<b>3510</b>	<b>3510_01</b>	<p><b>Electric power generation, transmission and distribution</b></p> <p>This sub-class includes the generation of bulk electric power, transmission from generating facilities to distribution centers and distribution to end users. Included are:</p> <ul style="list-style-type: none"> <li>▪ operation of generation facilities that produce electric energy, including thermal, hydroelectric, gas turbine, diesel and renewable</li> <li>▪ operation of transmission systems that convey the electricity from the generation facility to the distribution system</li> <li>▪ operation of distribution systems (i.e. consisting of lines, poles, meters, and wiring) that convey electric power received from the generation facility or the transmission system to the final consumer</li> <li>▪ sale of electricity to the user</li> <li>▪ activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others</li> <li>▪ operation of electricity and transmission capacity exchanges for electric power</li> </ul> <p>This sub- class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of electricity through incineration of waste, see 3821_01</li> </ul>
	<b>352</b>	<b>3520</b>	<b>3520_01</b>	<p><b>Manufacture of gas; distribution of gaseous fuels through mains</b></p> <p>This sub-class 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, who 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. Included are:</p> <ul style="list-style-type: none"> <li>▪ production of gas for the purpose of gas supply by carbonation of coal, from by-products of agriculture or from waste</li> <li>▪ manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types including natural gas</li> <li>▪ transportation, distribution and supply of gaseous fuels of all kinds through a system of mains</li> <li>▪ sale of gas to the user through mains</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ activities of gas brokers or agents that arrange the sale of gas over gas distribution systems operated by others</li> <li>▪ commodity and transport capacity exchanges for gaseous fuels</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ operation of coke ovens, see 1910_01</li> <li>▪ manufacture of refined petroleum products, see 1920_01</li> <li>▪ manufacture of industrial gases, see 2011_01</li> <li>▪ wholesale of gaseous fuels, see 4661_01</li> <li>▪ retail sale of bottled gas, see 4773_01</li> <li>▪ direct selling of fuel, see 4799_99</li> <li>▪ (long-distance) transportation of gases by pipelines, see 4930_01</li> </ul>
	353	3530	3530_01	<p><b>Steam and air conditioning supply</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ production, collection and distribution of steam and hot water for heating, power and other purposes</li> <li>▪ production and distribution of cooled air</li> <li>▪ production and distribution of chilled water for cooling purposes</li> <li>▪ production of ice, including ice for food and non-food (e.g. cooling) purposes.</li> </ul>



**SECTION E: WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES**

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 treatment of sewage.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>36</b>				<p><b>WATER COLLECTION, TREATMENT AND SUPPLY</b></p> <p>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.</p>
	<b>360</b>	<b>3600</b>	<b>3600_01</b>	<p><b>Water collection, treatment and supply</b></p> <p>This sub-class 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.</p> <p>The operation of irrigation canals is also included; however the provision of irrigation services through sprinklers, and similar agricultural support services, is not included.</p> <p>Included are:</p> <ul style="list-style-type: none"> <li>▪ collection of water from rivers, lakes, wells etc.</li> <li>▪ collection of rain water</li> <li>▪ purification of water for water supply purposes</li> <li>▪ treatment of water for industrial and other purposes</li> <li>▪ desalting of sea or ground water to produce water as the principal product of interest</li> <li>▪ distribution of water through mains, by trucks or other means</li> <li>▪ operation of irrigation canals</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ operation of irrigation equipment for agricultural purposes, see 0161_02</li> <li>▪ treatment of wastewater in order to prevent pollution, see 3700_01</li> <li>▪ (long-distance) transport of water via pipelines, see 4930_01</li> </ul>
<b>37</b>				<p><b>SEWERAGE</b></p>
	<b>370</b>	<b>3700</b>	<b>3700_01</b>	<p><b>Sewerage</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ operation of sewer systems or sewer treatment facilities</li> <li>▪ 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.)</li> <li>▪ emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage; servicing of chemical toilets</li> <li>▪ treatment of wastewater (including human and industrial wastewater, water from swimming pools etc.) by means of physical, chemical and biological processes like dilution,</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>screening, filtering, sedimentation etc.</p> <ul style="list-style-type: none"> <li>▪ maintenance and cleaning of sewers and drains, including sewer rodding</li> </ul>
<b>38</b>				<p><b>WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY</b></p> <p>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).</p>
	<b>381</b>			<p><b>Waste collection</b></p> <p>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.</p>
		<b>3811</b>	<b>3811_01</b>	<p><b>Collection of non-hazardous waste</b></p> <p>This sub-class includes collection of :</p> <ul style="list-style-type: none"> <li>▪ non-hazardous solid waste (i.e. garbage) within a local area, such as collection of waste from households and businesses by means of refuse bins, wheeled bins, containers etc may include mixed recoverable materials</li> <li>▪ collection of recyclable materials</li> <li>▪ collection of used cooking oils and fats</li> <li>▪ collection of refuse in litter-bins in public places</li> <li>▪ collection of construction and demolition waste</li> <li>▪ collection and removal of debris such as brush and rubble</li> <li>▪ collection of waste output of textile mills</li> <li>▪ operation of waste transfer stations for non-hazardous waste</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ collection of hazardous waste, see 3812_01</li> <li>▪ operation of landfills for the disposal of non-hazardous waste, see 3821_01</li> <li>▪ operation of facilities where commingled recoverable materials such as paper, plastics, etc. are sorted into distinct categories, see 3830_01</li> </ul>
		<b>3812</b>	<b>3812_01</b>	<p><b>Collection of hazardous waste</b></p> <p>This sub-class includes the collection of solid and non-solid hazardous waste, i.e. explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive, infectious and other substances and preparations harmful for human health and environment. It may also entail identification, treatment, packaging and labeling of waste for the purposes of transport. Included are:</p> <ul style="list-style-type: none"> <li>▪ collection of hazardous waste, such as used oil from shipment or garages, bio-hazardous waste, used batteries</li> <li>▪ operation of waste transfer stations for hazardous waste</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ remediation and clean-up of contaminated buildings, mine sites, soil, ground water, e.g. asbestos removal, see 3900_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	382			<p><b>Waste treatment and disposal</b></p> <p>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.</p> <div style="border: 1px solid black; background-color: #e0f0ff; padding: 5px; margin: 10px 0;"> <p>Included is also the generation of electricity resulting from waste incineration processes.</p> </div> <p>This group excludes:</p> <ul style="list-style-type: none"> <li>▪ treatment and disposal of wastewater, see 3700_01</li> </ul>
		3821	3821_01	<p><b>Treatment and disposal of non-hazardous waste</b></p> <p>This sub-group includes the disposal, treatment prior to disposal and other treatment of solid or non-solid non-hazardous waste.</p> <p>Included are:</p> <ul style="list-style-type: none"> <li>▪ operation of landfills for the disposal of non-hazardous waste</li> <li>▪ disposal of non-hazardous waste by combustion or incineration or other methods, with or without the resulting production of electricity or steam, substitute fuels, biogas, ashes or other by-products for further use etc.</li> <li>▪ treatment of organic waste for disposal</li> <li>▪ production of compost from organic waste</li> </ul> <p>This sub-group excludes:</p> <ul style="list-style-type: none"> <li>▪ incineration and combustion of hazardous waste, see 3822_01</li> <li>▪ operation of facilities where commingled recoverable materials such as paper, plastics, used beverage cans and metals, are sorted into distinct categories, see 3830_01</li> <li>▪ decontamination, clean-up of land, water; toxic material abatement, see 3900_01</li> </ul>
		3822	3822_01	<p><b>Treatment and disposal of hazardous waste</b></p> <p>This sub-class includes the disposal and treatment prior to disposal of solid or non-solid hazardous waste, including waste that is explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive or infectious and other substances and preparations harmful for human health and environment. Included are:</p> <ul style="list-style-type: none"> <li>▪ operation of facilities for treatment of hazardous waste</li> <li>▪ treatment and disposal of toxic live or dead animals and other contaminated waste</li> <li>▪ incineration of hazardous waste</li> <li>▪ disposal of used goods such as refrigerators to eliminate harmful waste</li> <li>▪ treatment, disposal and storage of radioactive nuclear waste including such as treatment and disposal of transition radioactive waste, i.e. decaying within the period of transport, from hospitals and encapsulation, preparation and other treatment of nuclear waste for storage</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ incineration of non-hazardous waste, see 3821_01</li> <li>▪ decontamination, clean-up of land, water; toxic material abatement, see 3900_01</li> <li>▪ reprocessing of nuclear fuels, see 2011_01</li> </ul>
	383	3830	3830_01	<p><b>Materials recovery</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ processing of metal and non-metal waste and scrap and other articles into secondary raw materials, usually involving a mechanical or chemical transformation process</li> <li>▪ recovery of materials from waste streams in the form of:               <ul style="list-style-type: none"> <li>○ separating and sorting recoverable materials from non-hazardous waste streams (i.e. garbage)</li> <li>○ separating and sorting of commingled recoverable materials, such as paper, plastics, used beverage cans and metals, into distinct categories</li> </ul> </li> </ul> <p>Examples of the mechanical or chemical transformation processes that are undertaken are:</p> <ul style="list-style-type: none"> <li>▪ mechanical crushing of metal waste such as used cars, washing machines, bikes etc. with subsequent sorting and separation</li> <li>▪ dismantling of automobiles, computers, televisions and other equipment for materials recovery</li> <li>▪ mechanical reduction of large iron pieces</li> <li>▪ shredding of metal waste, end-of-life vehicles etc.</li> <li>▪ other methods of mechanical treatment as cutting, pressing to reduce the volume</li> <li>▪ ship-breaking</li> <li>▪ reclaiming metals out of photographic waste, e.g. fixer solution or photographic films and paper</li> <li>▪ reclaiming of rubber such as used tires to produce secondary raw material</li> <li>▪ sorting and pelleting of plastics to produce secondary raw material for tubes, flower pots, pallets and the like</li> <li>▪ processing (cleaning, melting, grinding) of plastic or rubber waste to granulates</li> <li>▪ crushing, cleaning and sorting of glass</li> <li>▪ crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material</li> <li>▪ processing of used cooking oils and fats into secondary raw materials</li> <li>▪ processing of other food, beverage and tobacco waste and residual substances into secondary raw materials</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of new final products from (whether or not self-produced) secondary metal raw materials, such as spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in section C (Manufacturing)</li> <li>▪ treatment and disposal of non-hazardous waste, see 3821_01</li> <li>▪ treatment of organic waste for disposal, see 3821_01</li> <li>▪ energy recovery from non-hazardous waste incineration processes, see 3821_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ disposal of used goods such as refrigerators to eliminate harmful waste, see 3822_01</li> <li>▪ treatment and disposal of transition radioactive waste from hospitals etc., see 3822_01</li> <li>▪ treatment and disposal of toxic, contaminated waste, see 3822_01</li> <li>▪ dismantling of automobiles, computers, televisions and other equipment to obtain and resell usable parts, see section G</li> <li>▪ wholesale of recoverable materials, see 4669_99</li> </ul>
<b>39</b>				<p><b>REMEDIATION ACTIVITIES AND OTHER WASTE MANAGEMENT SERVICES</b></p> <p>This division includes the provision of remediation services, i.e. the cleanup of contaminated buildings and sites, soil, surface or ground water.</p>
	<b>390</b>	<b>3900</b>	<b>3900_01</b>	<p><b>Remediation activities and other waste management services</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using e.g. mechanical, chemical or biological methods</li> <li>▪ decontamination of industrial plants or sites, including nuclear plants and sites</li> <li>▪ decontamination and cleaning up of surface water following accidental pollution, e.g. through collection of pollutants or through application of chemicals</li> <li>▪ cleaning up of oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas</li> <li>▪ asbestos, lead paint, and other toxic material abatement</li> <li>▪ clearing of landmines and the like (including detonation)</li> <li>▪ other specialised pollution-control activities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ treatment and disposal of non-hazardous waste, see 3821_01</li> <li>▪ treatment and disposal of hazardous waste, see 3822_01</li> <li>▪ outdoor sweeping and watering of streets etc., see 8129_01</li> </ul>



## SECTION F: CONSTRUCTION

This section includes general and specialised construction activities for buildings and civil engineering works. New work, repair, additions and alterations, erection of prefabricated buildings or structures on the site and also construction of a temporary nature are included.

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.

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. A unit that carries the overall responsibility for a construction project is classified here. Also included is the repair of buildings and engineering works.

This section includes the complete construction of buildings (division 41), the complete construction of civil engineering works (division 42), as well as specialised construction activities, if carried out only as a part of the construction process (division 43).

The renting of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
41				<p><b>CONSTRUCTION OF BUILDINGS</b></p> <p>This division includes general construction of all kinds of buildings e.g. construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings. New work, repair, additions and alterations, the erection of pre-fabricated buildings or structures on the site and also construction of temporary nature are included.</p>
	410	4100	4100_01	<p><b>Construction of buildings</b></p> <p>This sub-class includes on own account, for sale or on a fee or contract basis:</p> <ul style="list-style-type: none"> <li>▪ construction of all types of residential buildings i.e. single-family houses as well as multi-family buildings, including high-rise buildings</li> <li>▪ construction of all types of non-residential buildings i.e. buildings for industrial production, e.g. factories, workshops, assembly plants, hospitals, schools, office buildings, hotels, stores, shopping malls, restaurants, airport buildings, indoor sports facilities, parking garages, including underground parking garages, warehouses, religious buildings</li> <li>▪ assembly and erection of prefabricated constructions on the site</li> <li>▪ remodeling or renovating existing residential structures</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ specialised parts of the construction process, see division 43</li> <li>▪ erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25</li> <li>▪ construction of industrial facilities, except buildings, see division 42</li> <li>▪ architectural and engineering activities, see 7110_01</li> <li>▪ project management activities related to construction, see 7110_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
42				<p><b>CIVIL ENGINEERING</b></p> <p>This division includes general construction for civil engineering works e.g. 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. New work, repair, additions and alterations, the erection of pre-fabricated structures on the site and also construction of temporary nature are included here.</p>
	421	4210	4210_01	<p><b>Construction of roads</b></p> <p>This sub-class includes on own account or on a fee or contract basis:</p> <ul style="list-style-type: none"> <li>▪ construction of motorways, streets, roads, other vehicular and pedestrian ways</li> <li>▪ surface work on streets, roads, highways, bridges or tunnels such as asphalt paving of roads, road painting and other marking, installation of crash barriers, traffic signs and the like</li> <li>▪ construction of bridges, including those for elevated highways</li> <li>▪ construction of tunnels</li> <li>▪ construction of airfield runways</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ installation of street lighting and electrical signals, see 4321_01</li> <li>▪ architectural and engineering activities, see 7110_01</li> <li>▪ project management activities related to civil engineering works, see 7110_01</li> </ul>
		4220	4220_01	<p><b>Construction of utility projects</b></p> <p>This sub-class includes the construction of distribution lines and related buildings and structures that are integral part of these systems. Included are:</p> <ul style="list-style-type: none"> <li>▪ construction of civil engineering constructions for such as long-distance pipelines, communication and power lines, urban pipelines, urban communication and power lines; ancillary urban works, water main and line construction, irrigation systems (canals) and reservoirs</li> <li>▪ construction of sewer systems, including repair, sewage disposal plants, pumping stations and power plants</li> <li>▪ water well drilling</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ project management activities related to civil engineering works, see 7110_01</li> </ul>
		4290	4290_01	<p><b>Construction of other civil engineering projects</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ construction of industrial facilities, except buildings, such as refineries and chemical plants</li> <li>▪ construction of waterways, harbour and river works, pleasure ports (marinas), locks, etc., dams and dykes</li> <li>▪ dredging of waterways</li> <li>▪ construction work, other than buildings, such as outdoor sports facilities</li> <li>▪ land subdivision with land improvement (e.g. adding of roads, utility infrastructure etc.)</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>project management activities related to civil engineering works, see 7110_01</li> </ul>
<b>43</b>				<p><b>SPECIALISED CONSTRUCTION ACTIVITIES</b></p> <p>This division includes specialised construction activities (special trades), i.e. the construction of parts of buildings and civil engineering works without responsibility for the entire project. These activities are usually specialised in one aspect common to different structures, requiring specialised skills or equipment, such as pile driving, foundation work, carcass work, concrete work, brick laying, stone setting, scaffolding, roof covering, etc. The erection of steel structures is included, provided that the parts are not produced by the same unit. Specialised construction activities are mostly carried out under subcontract, but especially in repair construction it is done directly for the owner of the property.</p> <p>Also included are building finishing and building completion activities.</p> <p>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 such as plumbing, installation of heating and air-conditioning systems, antennas, alarm systems and other electrical work, sprinkler systems, elevators and escalators, etc. Also included are insulation work (water, heat, sound), sheet metal work, commercial refrigerating work, the installation of illumination and signalling systems for roads, railways, airports, harbours, etc. Also included is the repair of the same type as the above-mentioned activities.</p> <p>Building completion activities encompass activities that contribute to the completion or finishing of a construction such as glazing, plastering, painting, floor and wall tiling or covering with other materials like parquet, carpets, wallpaper, etc., floor sanding, finish carpentry, acoustical work, cleaning of the exterior, etc. Also included is the repair of the same type as the above-mentioned activities.</p> <p>The renting of construction equipment with operator is classified with the associated construction activity.</p>
	<b>431</b>			<p><b>Demolition and site preparation</b></p> <p>This group includes activities of preparing a site for subsequent construction activities, including the removal of previously existing structures.</p>
		<b>4311</b>	<b>4311_01</b>	<p><b>Demolition</b></p> <p>This class includes the demolition or wrecking of buildings and other structures.</p>
		<b>4312</b>	<b>4312_01</b>	<p><b>Site preparation</b></p> <p>This sub-class includes the preparation of sites for subsequent construction activities. Included are:</p> <ul style="list-style-type: none"> <li>clearing of building sites</li> <li>earth moving: excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting, etc.</li> <li>drilling, boring and core sampling for construction, geophysical,</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>geological or similar purposes</p> <ul style="list-style-type: none"> <li>▪ site preparation for mining i.e. overburden removal and other development and preparation of mineral properties and sites, except oil and gas sites</li> <li>▪ building site drainage</li> <li>▪ drainage of agricultural or forestry land</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ drilling of production oil or gas wells, see 0610_01, 0620_01</li> <li>▪ test drilling and test hole boring for mining operations (other than oil and gas extraction), see 0990_01</li> <li>▪ decontamination of soil, see 3900_01</li> <li>▪ water well drilling, see 4220_01</li> <li>▪ shaft sinking, see 4390_01</li> <li>▪ oil and gas field exploration, geophysical, geological and seismic surveying, see 7110_01</li> </ul>
	<b>432</b>			<p><b>Electrical, plumbing and other construction installation activities</b></p> <p>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.</p>
		<b>4321</b>	<b>4321_01</b>	<p><b>Electrical installation</b></p> <p>This sub-class includes the installation of electrical systems in all kinds of buildings and civil engineering structures. Included are:</p> <ul style="list-style-type: none"> <li>▪ installation of electrical wiring and fittings, telecommunications wiring, computer network and cable television wiring including fibre optic, satellite dishes, lighting systems, fire alarms, burglar alarm systems, street lighting and electrical signals, airport runway lighting</li> <li>▪ connecting of electric appliances and household equipment, including baseboard heating</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ construction of communications and power transmission lines, see 4220_01</li> <li>▪ monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance, see 8020_01</li> </ul>
		<b>4322</b>	<b>4322_01</b>	<p><b>Plumbing, heat and air-conditioning installation</b></p> <p>This sub-class includes the installation of plumbing, heating and air-conditioning systems, including additions, alterations, maintenance and repair. Included are:</p> <ul style="list-style-type: none"> <li>▪ installation in buildings or other construction projects heating systems, cooling towers, non-electric solar energy collectors, plumbing and sanitary equipment, ventilation, refrigeration or air-conditioning equipment and ducts, gas fittings, steam piping, fire sprinkler systems, lawn sprinkler systems</li> <li>▪ duct work installation</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ installation of electric baseboard heating, see 4321_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		4329	4329_01	<p><b>Other construction installation</b></p> <p>This sub-class includes the 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. Included is installation in buildings or other construction projects of:</p> <ul style="list-style-type: none"> <li>▪ elevators and escalators</li> <li>▪ automated and revolving doors</li> <li>▪ lightning conductors</li> <li>▪ vacuum cleaning systems</li> <li>▪ thermal, sound or vibration insulation</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ installation of industrial machinery, see 3320_01</li> </ul>
	433	4330	4330_01	<p><b>Building completion and finishing</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ application in buildings or other construction projects interior and exterior plaster or stucco, including related lathing materials</li> <li>▪ installation of doors (except automated and revolving), windows, door and window frames, of wood or other materials</li> <li>▪ installation of fitted kitchens, staircases, shop fittings and the like</li> <li>▪ installation of furniture</li> <li>▪ interior completion such as ceilings, wooden wall coverings, movable partitions, etc.</li> <li>▪ laying, tiling, hanging or fitting in buildings or other construction projects ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting, parquet and other wooden floor coverings, carpets and linoleum floor coverings, including of rubber or plastic, terrazzo, marble, granite or slate floor or wall coverings, wallpaper</li> <li>▪ interior and exterior painting of buildings</li> <li>▪ painting of civil engineering structures</li> <li>▪ installation of glass, mirrors, etc.</li> <li>▪ cleaning of new buildings after construction</li> <li>▪ other building completion work n.e.c.</li> <li>▪ interior installation of shops, mobile homes, boats etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ painting of roads, see 4210_01</li> <li>▪ installation of automated and revolving doors, see 4329_01</li> <li>▪ general interior cleaning of buildings and other structures, see 8121_01</li> <li>▪ specialised interior and exterior cleaning of buildings, see 8121_01</li> <li>▪ activities of interior decoration designers, see 7410_01</li> <li>▪ assembly of self-standing furniture, see 9524_01</li> </ul>
	439	4390	4390_01	<p><b>Other specialised construction activity</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ construction activities specialising in one aspect common to different kind of structures, requiring specialised skill or equipment:</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"><li>▪ construction of foundations, including pile driving</li><li>▪ damp proofing and water proofing works</li><li>▪ de-humidification of buildings</li><li>▪ shaft sinking</li><li>▪ erection of non-self-manufactured steel elements</li><li>▪ steel bending</li><li>▪ bricklaying and stone setting</li><li>▪ roof covering for residential buildings</li><li>▪ scaffolds and work platform erecting and dismantling, excluding renting of scaffolds and work platforms</li><li>▪ erection of chimneys and industrial ovens</li><li>▪ work with specialist access requirements necessitating climbing skills and the use of related equipment, e.g. working at height on tall structures</li><li>▪ subsurface work</li><li>▪ construction of outdoor swimming pools</li><li>▪ steam cleaning, sand blasting and similar activities for building exteriors</li><li>▪ renting of cranes with operator</li></ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ renting of construction machinery and equipment without the operator see 7730_01</li><li>▪ renting of construction machinery and equipment without operator, see 7730_01</li></ul>





## SECTION G: WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES

This section includes wholesale and retail sale, i.e. sale without transformation of goods and the rendering of services incidental to the sale of these goods. Goods bought and sold are also referred to as merchandise and wholesaling and retailing are the final steps in the distribution of these goods.

Also included in this section is the repair of motor vehicles and motorcycles.

Sale without transformation is considered to include the usual operations or manipulations associated with trade, for example sorting, grading and assembling of goods, mixing (blending) of goods (for example sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products, cutting out of wood fibreboards or metal sheets as secondary activities.

The distinction between wholesale and retail sale is based on the predominant type of customer.

- Wholesale is the resale of new and used goods to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers, or involves acting as an agent or broker in buying goods for, or selling goods to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products. Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.
- Retailing is the resale of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers and peddlers, auction houses, consumer cooperatives etc. Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
45				<p><b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b></p> <p>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 the 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.</p> <p>This division also includes activities such as washing, polishing of vehicles etc.</p> <p>This division does not include the retail sale of automotive fuel and lubricating or cooling products or the renting of motor vehicles or motorcycles.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
	451	4510	4510_01	<p><b>Sale of motor vehicles</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ wholesale and retail sale of new and used vehicles e.g. passenger motor vehicles, including specialised passenger motor vehicles such as ambulances and minibuses, lorries, trailers and semi-trailers, camping vehicles such as caravans and motor homes</li> <li>▪ wholesale and retail sale of off-road motor vehicles e.g. jeeps, etc.</li> <li>▪ wholesale and retail sale by commission agents</li> <li>▪ car auctions</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ wholesale and retail sale of parts and accessories for motor vehicles, see 4530_01</li> <li>▪ renting of motor vehicles with driver, see 4922_99</li> <li>▪ renting of trucks with driver, see 4923_01</li> <li>▪ renting of motor vehicles and trucks without driver, see 7710_01</li> </ul>
	452	4520		<b>Maintenance and repair of motor vehicles</b>
			4520_01	<p><b>Washing and cleaning of motor vehicles</b></p> <p>This sub-class includes cleaning e.g. vacuuming, washing and polishing of motor vehicles.</p>
			4520_02	<p><b>Maintenance and repair of motor vehicles</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ maintenance and repair of motor vehicles e.g. mechanical repairs, electrical repairs, electronic injection systems repair, ordinary servicing, bodywork repair, repair of motor vehicle parts, spraying and painting, repair of screens and windows, repair of motor vehicle seats</li> <li>▪ tyre and tube repair, fitting or replacement</li> <li>▪ anti-rust treatment</li> <li>▪ installation of parts and accessories not as part of the manufacturing process</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ washing and cleaning of motor vehicles, see 4520_01</li> <li>▪ retreading and rebuilding of tyres, see 2211</li> </ul>
	453	4530	4530_01	<p><b>Sale of motor vehicle parts and accessories</b></p> <p>This sub-class includes wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles, such as rubber tires and inner tubes for tires, spark plugs, batteries, lighting equipment and electrical parts.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ retail sale of automotive fuel, see 4730_01</li> </ul>
	454	4540	4540_01	<p><b>Sale, maintenance and repair of motorcycles and related parts and accessories</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ wholesale and retail sale of motorcycles, including mopeds</li> <li>▪ wholesale and retail sale of parts and accessories for</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<p>motorcycles (including by commission agents and mail order houses)</p> <ul style="list-style-type: none"> <li>▪ maintenance and repair of motorcycles</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ wholesale of bicycles and related parts and accessories, see 4649_99</li> <li>▪ retail sale of bicycles and related parts and accessories, see 4763_01</li> <li>▪ renting of motorcycles, see 7730_01</li> <li>▪ repair and maintenance of bicycles, see 9529_01</li> </ul>
<b>46</b>				<p><b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b></p> <p>This division includes wholesale trade on own account or on a fee or contract basis (commission trade) related to domestic wholesale trade as well as international wholesale trade (import/export).</p> <p>Wholesale is the resale (sale without transformation) of new and used goods to retailers, business-to-business trade, such as to industrial, commercial, institutional or professional users, or resale to other wholesalers, or involves acting as an agent or broker in buying goods for, or selling goods to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products.</p> <p>Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.</p> <p>This division excludes the wholesale of motor vehicles, caravans and motorcycles, as well as motor vehicle accessories (see division 45), the renting and leasing of goods (see division 77) and the packing of solid goods and bottling of liquid or gaseous goods, including blending and filtering, for third parties (see class 8292_01).</p>
	<b>461</b>	<b>4610</b>	<b>4610_01</b>	<p><b>Wholesale on a fee or contract basis</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ activities of commission agents and all other wholesalers who trade on behalf and on the account of others</li> <li>▪ activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet</li> <li>▪ such agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods, fuels, ores, metals and industrial chemicals, including fertilizers, food, beverages and tobacco, textiles, clothing, fur, footwear and</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<p>leather goods, timber and building materials, machinery, including office machinery and computers, industrial equipment, ships and aircraft, furniture, household goods and hardware</p> <ul style="list-style-type: none"> <li>▪ activities of wholesale auctioneering houses</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ wholesale trade in own name, see groups 462 to 469</li> <li>▪ activities of commission agents for motor vehicles, see 4510_01</li> <li>▪ auctions of motor vehicles, see 4510_01</li> <li>▪ retail sale by non-store commission agents, see 4799_01</li> <li>▪ activities of insurance agents, see 6622_01</li> <li>▪ activities of real estate agents, see 6820_01</li> </ul>
	462	4620	4620_01	<p><b>Wholesale of agricultural raw materials and live animals</b></p> <p>This sub-class includes wholesale of grains and seeds, oleaginous fruits, flowers and plants, unmanufactured tobacco, live animals, hides and skins, leather, agricultural material, waste, residues and by-products used for animal feed.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ wholesale of textile fibres, see 4669_99</li> </ul>
	463	4630		<p><b>Wholesale of food, beverages and tobacco</b></p>
			4630_01	<p><b>Wholesale of food and non-alcoholic drinks</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ wholesale of fruit and vegetables</li> <li>▪ wholesale of dairy products</li> <li>▪ wholesale of eggs and egg products</li> <li>▪ wholesale of edible oils and fats of animal or vegetable origin</li> <li>▪ wholesale of meat and meat products</li> <li>▪ wholesale of fishery products</li> <li>▪ wholesale of sugar, chocolate and sugar confectionery</li> <li>▪ wholesale of bakery products</li> <li>▪ wholesale of coffee, tea, cocoa and spices</li> <li>▪ wholesale of non-alcoholic drinks</li> <li>▪ wholesale of feed for pet animals</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ wholesale of alcoholic drinks, see 4630_02</li> </ul>
			4630_02	<p><b>Wholesale of alcoholic drinks</b></p> <p>This sub-class includes wholesale of alcoholic drinks including buying of wine in bulk and bottling without transformation</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ blending of wine or distilled spirits, see 1101_01, 1102_01</li> </ul>
			4630_03	<p><b>Wholesale of tobacco</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ wholesale of tobacco products</li> </ul>
			4630_04	<p><b>Wholesale of betel nuts</b></p> <p>This sub-class includes the wholesale of betel nuts via stalls or markets.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
	464			<b>Wholesale of household goods</b>
		4641		<b>Wholesale of textiles, clothing and footwear</b>
			4641_01	<b>Wholesale of textiles and clothing</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ wholesale of yarn, fabrics, household linen, haberdashery: needles, sewing thread, clothing including sports clothes</li> <li>▪ wholesale of clothing accessories such as gloves, ties and braces</li> <li>▪ wholesale of fur articles</li> <li>▪ wholesale of umbrellas</li> </ul> This sub-class excludes: <ul style="list-style-type: none"> <li>▪ wholesale of jewellery and leather goods, see 4649_99</li> <li>▪ wholesale of textile fibres, see 4669_99</li> </ul>
			4641_02	<b>Wholesale of footwear</b> This sub-class includes wholesale of footwear.
		4649		<b>Wholesale of other household goods</b>
			4649_01	<b>Wholesale of household furniture</b> This sub-class includes wholesale of household furniture. This sub-class excludes: <ul style="list-style-type: none"> <li>▪ wholesale of office furniture, see 4659_01</li> </ul>
			4649_02	<b>Wholesale of household appliances</b> This sub-class includes wholesale of household appliances.
			4649_03	<b>Wholesale of consumer electronics</b> This sub-class includes wholesale of consumer electronics such as radio and TV equipment, CD and DVD players and recorders, stereo equipment and video game consoles. This sub-class excludes: <ul style="list-style-type: none"> <li>▪ wholesale of blank audio and CDs, DVDs, see 4652_01</li> <li>▪ wholesale of radio and TV broadcasting equipment, see 4652_01</li> </ul>
			4649_04	<b>Wholesale of pharmaceutical and medical goods</b> This sub-class includes wholesale of pharmaceutical and medical goods.
			4649_99	<b>Wholesale of other household goods n.e.c.</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ wholesale of lighting equipment</li> <li>▪ wholesale of cutlery</li> <li>▪ wholesale of china and glassware</li> <li>▪ wholesale of woodenware, wickerwork and corkware etc.</li> <li>▪ wholesale of perfumeries, cosmetics and soaps</li> <li>▪ wholesale of bicycles and their parts and accessories</li> <li>▪ wholesale of stationery, books, magazines and newspapers</li> <li>▪ wholesale of photographic and optical goods (e.g. sunglasses, binoculars, magnifying glasses)</li> <li>▪ wholesale of recorded audio and CDs, DVDs</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<ul style="list-style-type: none"> <li>▪ wholesale of leather goods and travel accessories</li> <li>▪ wholesale of watches, clocks and jewellery</li> <li>▪ wholesale of musical instruments, games and toys and sports goods</li> </ul>
	465			<p><b>Wholesale of machinery, equipment and supplies</b></p> <p>This group includes the wholesale of computers and telecommunications equipment, specialised machinery for all kinds of industries and general-purpose machinery.</p>
		4651	4651_01	<p><b>Wholesale of computers, computer peripheral equipment and software</b></p> <p>This sub-class includes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ computers and computer peripheral equipment</li> <li>▪ software</li> </ul> <p>This sub-class excludes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ electronic parts, see 4652_01</li> <li>▪ office machinery and equipment, (except computers and peripheral equipment), see 4659_01</li> <li>▪ computer-controlled machinery, see 4659_01</li> </ul>
		4652	4652_01	<p><b>Wholesale of electronic and telecommunications equipment and parts</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ wholesale of electronic valves and tubes</li> <li>▪ wholesale of semiconductor devices</li> <li>▪ wholesale of microchips and integrated circuits</li> <li>▪ wholesale of printed circuits</li> <li>▪ wholesale of blank audio tapes and diskettes, magnetic and optical disks (CDs, DVDs)</li> <li>▪ wholesale of telephone and communications equipment</li> <li>▪ wholesale of radio and TV broadcasting equipment</li> </ul> <p>This sub-class excludes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ recorded audio tapes, CDs, DVDs, see 4649_99</li> <li>▪ consumer electronics, see 4649_03</li> <li>▪ computers and computer peripheral equipment, see 4651_01</li> </ul>
		4653	4653_01	<p><b>Wholesale of agricultural machinery, equipment and supplies</b></p> <p>This sub-class includes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ agricultural machinery and equipment e.g. ploughs, manure spreaders, seeders, harvesters, threshers, milking machines, poultry-keeping machines, bee-keeping machines, tractors used in agriculture and forestry</li> <li>▪ lawn mowers however operated</li> </ul>
		4659	4659_01	<p><b>Wholesale of other machinery and equipment</b></p> <p>This sub-class includes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ office machinery and equipment, except computers and computer peripheral equipment</li> <li>▪ office furniture</li> <li>▪ transport equipment except motor vehicles, motorcycles and bicycles</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<ul style="list-style-type: none"> <li>▪ production-line robots</li> <li>▪ wires, switches and other installation equipment for industrial use</li> <li>▪ other electrical material such as electrical motors, transformers</li> <li>▪ machine tools of any type and for any material</li> <li>▪ other machinery n.e.c. for use in industry, trade and navigation and other services</li> <li>▪ computer-controlled machine tools</li> <li>▪ computer-controlled machinery for the textile industry and of computer-controlled sewing and knitting machines</li> <li>▪ measuring instruments and equipment</li> </ul> <p>This sub-class excludes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ motor vehicles, trailers and caravans, see 4510_01</li> <li>▪ motor vehicle parts, see 4530_01</li> <li>▪ motorcycles, see 4540_01</li> <li>▪ bicycles, see 4649_99</li> <li>▪ computers and peripheral equipment, see 4651_01</li> <li>▪ electronic parts and telephone and communications equipment, see 4652_01</li> </ul>
	<b>466</b>			<p><b>Other specialised wholesale</b></p> <p>This group includes other specialised wholesale activities not classified in other groups of this division. This includes the wholesale of intermediate products, except agricultural, typically not for household use.</p>
		<b>4661</b>	<b>4661_01</b>	<p><b>Wholesale of solid, liquid and gaseous fuels and related products</b></p> <p>This sub-class includes wholesale of fuels, greases, lubricants, oils such as charcoal, coal, coke, fuel wood, naphtha, crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, liquefied petroleum gases, butane and propane gas, lubricating oils and greases, refined petroleum products.</p>
		<b>4662</b>	<b>4662_01</b>	<p><b>Wholesale of metals and metal ores</b></p> <p>This sub-class includes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ ferrous and non-ferrous metal ores</li> <li>▪ ferrous and non-ferrous metals in primary forms</li> <li>▪ ferrous and non-ferrous semi-finished metal products n.e.c.</li> <li>▪ gold and other precious metals</li> </ul> <p>This sub-class excludes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ metal scrap, see 4669_99</li> </ul>
		<b>4663</b>	<b>4663_01</b>	<p><b>Wholesale of construction materials, hardware, plumbing and heating equipment and supplies</b></p> <p>This sub-class includes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ wood in the rough</li> <li>▪ products of primary processing of wood</li> <li>▪ paint and varnish</li> <li>▪ construction materials e.g. sand, gravel</li> <li>▪ wallpaper and floor coverings</li> <li>▪ flat glass</li> <li>▪ hardware and locks</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<ul style="list-style-type: none"> <li>▪ fittings and fixtures</li> <li>▪ hot water heaters</li> <li>▪ sanitary equipment e.g. baths, washbasins, toilets and other sanitary porcelain</li> <li>▪ sanitary installation equipment e.g. tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes etc.</li> <li>▪ tools such as hammers, saws, screwdrivers and other hand tools</li> </ul>
		4669	4669_99	<p><b>Wholesale of waste and scrap and other products n.e.c.</b></p> <p>This sub-class includes wholesale of:</p> <ul style="list-style-type: none"> <li>▪ industrial chemicals such as aniline, printing ink, essential oils, industrial gases, chemical glues, colouring matter, synthetic resin, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs, starch derivatives etc.</li> <li>▪ fertilizers and agrochemical products</li> <li>▪ plastic materials in primary forms</li> <li>▪ rubber</li> <li>▪ textile fibres etc.</li> <li>▪ paper in bulk</li> <li>▪ precious stones</li> <li>▪ metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods such as cars in order to obtain reusable parts, packing and repacking, storage and delivery, but without a real transformation process.</li> <li>▪ dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ collection of household and industrial waste, see group 3811_01</li> <li>▪ treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see group 382</li> <li>▪ processing of waste and scrap and other articles into secondary raw material when a real transformation process is required (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product), see 3830_01</li> <li>▪ dismantling of automobiles, computers, televisions and other equipment for materials recovery, see 3830_01</li> <li>▪ shredding of cars by means of a mechanical process, see 3830_01</li> <li>▪ ship-breaking, see 3830_01</li> <li>▪ retail sale of second-hand goods, see 4774_01</li> </ul>
	469	4690	4690_01	<p><b>Non-specialised wholesale trade</b></p> <p>This class includes wholesale of a variety of goods without any particular specialisation.</p>
47				<p><b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b></p> <p>This division includes the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer cooperatives etc.</p>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<p>Retail trade is classified first by type of sale outlet (retail trade in stores: groups 471 to 477; retail trade not in stores: groups 478 and 479). Retail trade in stores includes the retail sale of used goods (class 4774_01). For retail sale in stores, there exists a further distinction between specialised retail sale (groups 472 to 477) and non-specialised retail sale (group 471). The above groups are further subdivided by the range of products sold. Sale not via stores is subdivided according to the forms of trade, such as retail sale via stalls and markets (group 478) and other non-store retail sale, e.g. mail order, door-to-door, by vending machines etc. (group 479).</p> <p>The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore goods not usually entering the retail trade, such as cereal grains, ores, industrial machinery etc., are excluded. This division also includes units engaged primarily in selling to the general public, from displayed goods, products such as personal computers, stationery, paint or timber, although these sales may not be for personal or household use. Some processing of goods may be involved, but only incidental to selling, e.g. sorting or repackaging of goods, installation of a domestic appliance etc.</p> <p>This division also includes the retail sale by commission agents and activities of retail auctioning houses.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> <li>▪ sale of farmers' products by farmers, see division 01</li> <li>▪ manufacture and sale of goods, which is generally classified as manufacturing in divisions 10–32</li> <li>▪ sale of motor vehicles, motorcycles and their parts, see division 45</li> <li>▪ trade in cereal grains, ores, crude petroleum, industrial chemicals, iron and steel and</li> <li>▪ industrial machinery and equipment, see division 46</li> <li>▪ sale of food and drinks for consumption on the premises and sale of takeaway food, see division 56</li> <li>▪ renting of personal and household goods to the general public, see group 772</li> </ul>
	<b>471</b>			<p><b>Retail sale in non-specialised stores</b></p> <p>This group includes the retail sale of a variety of product lines in the same unit (non-specialised stores), such as supermarkets or department stores.</p>
		<b>4711</b>	<b>4711_01</b>	<p><b>Retail sale in non-specialised stores with food, beverages or tobacco predominating</b></p> <p>This sub-class includes retail sale of a large variety of goods of which food products, beverages or tobacco should be predominant i.e. retail sale activities of general stores that have, apart from their main sales of food products, beverages or tobacco, several other types of goods such as wearing apparel, furniture, appliances, hardware, cosmetics etc.</p> <p>This sub-class excludes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ fuel in combination with food, beverages etc., with fuel sales dominating, see 4730_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
		4719	4719_01	<p><b>Other retail sale in non-specialised stores</b></p> <p>This sub-class includes retail sale of a large variety of goods of which food products, beverages or tobacco are not predominant i.e. retail sale activities of department stores carrying a general line of goods, including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods etc.</p>
	472			<p><b>Retail sale of food, beverages and tobacco in specialised stores</b></p> <p>This group includes retail sale in stores specialised in selling food, beverage or tobacco products.</p>
		4721		<p><b>Retail sale of food in specialised stores</b></p>
			4721_01	<p><b>Retail sale of food in specialised stores, including non-alcoholic beverages<sup>25</sup></b></p> <p>This sub-class includes retail sale of any of the following types of goods:</p> <ul style="list-style-type: none"> <li>▪ fresh or preserved fruit and vegetables</li> <li>▪ dairy products and eggs</li> <li>▪ meat and meat products (including poultry)</li> <li>▪ fish, other seafood and products thereof</li> <li>▪ bakery products</li> <li>▪ sugar confectionery</li> <li>▪ other food products</li> <li>▪ non-alcoholic beverages (not for consumption on the premises)</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacturing of bakery products, i.e. baking on premises, see 1071</li> </ul>
		4722		<p><b>Retail sale of beverages in specialised stores</b></p>
			4722_01	<p><b>Retail sale of alcoholic beverages in specialised stores</b></p> <p>This sub-class includes retail sale of alcoholic beverages (not for consumption on the premises)</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ retail sale of non-alcoholic beverages, see 4721_01</li> </ul>
		4723	4723_01	<p><b>Retail sale of tobacco products in specialised stores</b></p> <p>This sub-class includes retail sale of tobacco and tobacco products.</p>
	473	4730	4730_01	<p><b>Retail sale of automotive fuel in specialised stores</b></p> <p>This sub-class includes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ fuel for motor vehicles and motorcycles</li> <li>▪ lubricating products and cooling products for motor vehicles</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ wholesale of fuels, see 4661_01</li> <li>▪ retail sale of fuel in combination with food, beverages etc., with food and beverage sales dominating, see 4711_01</li> </ul>

<sup>25</sup> ...included here and not under beverages in class 4722. In the Pacific, non-alcoholic drinks are generally sold from the same premises as food.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<ul style="list-style-type: none"> <li>▪ retail sale of liquefied petroleum gas for cooking or heating, see 4773_01</li> </ul>
	<b>474</b>			<p><b>Retail sale of information and communications equipment in specialised stores</b></p> <p>This group includes the retail sale of information and communications equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics, by specialised stores.</p>
		<b>4741</b>	<b>4741_01</b>	<p><b>Retail sale of computers, peripheral units, software and telecommunications equipment in specialised stores</b></p> <p>This sub-class includes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ computers</li> <li>▪ computer peripheral equipment</li> <li>▪ video game consoles</li> <li>▪ non-customized software, including video games</li> <li>▪ telecommunication equipment</li> </ul> <p>This sub-class excludes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ blank tapes and disks, see 4762_01</li> </ul>
		<b>4742</b>	<b>4742_01</b>	<p><b>Retail sale of audio and video equipment in specialised stores</b></p> <p>This sub-class includes retail sale of radio and television equipment, stereo equipment, CD and DVD players and recorders.</p>
	<b>475</b>			<p><b>Retail sale of other household equipment in specialised stores</b></p> <p>This group includes the retail sale of household equipment, such as textiles, hardware, carpets, electrical appliances or furniture, in specialised stores.</p>
		<b>4751</b>	<b>4751_01</b>	<p><b>Retail sale of textiles in specialised stores</b></p> <p>This sub-class includes retail sale of fabrics, knitting yarn, materials for tapestry or embroidery making, textiles, haberdashery: needles, sewing thread etc.</p> <p>This sub-class excludes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ clothing, see 4771_01</li> </ul>
		<b>4752</b>	<b>4752_01</b>	<p><b>Retail sale of hardware, paints and glass in specialised stores</b></p> <p>This sub-class includes retail sale of hardware, paints, varnishes and lacquers, flat glass, bricks, wood, sanitary equipment, do-it-yourself material and equipment, lawnmowers however operated, saunas, cork floor tiles etc.</p>
		<b>4753</b>	<b>4753_01</b>	<p><b>Retail sale of carpets, rugs, wall and floor coverings in specialised stores</b></p> <p>This sub-class includes retail sale of carpets and rugs, curtains and net curtains, wallpaper and floor coverings.</p> <p>This sub-class excludes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ cork floor tiles, see 4752_01</li> </ul>
		<b>4759</b>		<p><b>Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialised stores</b></p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
			4759_01	<p><b>Retail sale of electrical household appliances</b></p> <p>This sub-class includes retail sale of electrical household appliances.</p>
			4759_02	<p><b>Retail sale of household furniture</b></p> <p>This sub-class includes retail sale of household furniture.</p>
			4759_03	<p><b>Retail sale of lighting equipment and other household articles in specialised stores</b></p> <p>This sub-class includes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ articles for lighting</li> <li>▪ household utensils, cutlery, crockery, glassware, china and pottery</li> <li>▪ wooden goods, cork and wickerwork goods</li> <li>▪ musical instruments and scores</li> <li>▪ security systems, such as locking devices, safes, and vaults, without installation or maintenance services</li> <li>▪ household articles and equipment n.e.c.</li> </ul> <p>This sub-class excludes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ antiques, see 4774_01</li> </ul>
	476			<p><b>Retail sale of cultural and recreation goods in specialised stores</b></p> <p>This group includes the retail sale in specialised stores of cultural and recreation goods, such as books, newspapers, music and video recordings, sporting equipment, games and toys.</p>
		4761	4761_01	<p><b>Retail sale of books, newspapers and stationary in specialised stores</b></p> <p>This sub-class includes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ books of all kinds</li> <li>▪ newspapers and stationery</li> <li>▪ office supplies such as pens, pencils, paper etc.</li> </ul> <p>This sub-class excludes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ second-hand or antique books, see 4774_01</li> </ul>
		4762	4762_01	<p><b>Retail sale of music and video recordings in specialised stores</b></p> <p>This sub-class includes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ musical records, audio tapes, compact discs and cassettes</li> <li>▪ DVDs</li> <li>▪ blank tapes and discs</li> </ul>
		4763	4763_01	<p><b>Retail sale of sporting equipment in specialised stores</b></p> <p>This sub-class includes retail sale of sports goods, fishing gear, camping goods, boats and bicycles.</p>
		4764	4764_01	<p><b>Retail sale of games and toys in specialised stores</b></p> <p>This sub-class includes retail sale of games and toys, made of all materials.</p> <p>This sub-class excludes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ video game consoles, see 4741_01</li> <li>▪ non-customized software, including video games, see 4741_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
	477			<p><b>Retail sale of other goods in specialised stores</b></p> <p>This group includes the sale in specialised stores carrying a particular line of products not included in other parts of the classification, such as clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning materials, weapons, flowers and pets and others. Also included is the retail sale of used goods in specialised stores.</p>
		4771		<p><b>Retail sale of new and used clothing, footwear and leather articles in specialised stores</b></p>
			4771_01	<p><b>Retail sale of <u>new</u> clothing in specialised stores</b></p> <p>This sub-class includes retail sale of new articles of clothing; fur; clothing accessories such as gloves, ties, braces etc and umbrellas.</p> <p>This sub-class excludes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ textiles, see 4751_01</li> <li>▪ retail sale of used articles of clothing, see 4771_02</li> <li>▪ retail sale of second-hand books and other second-hand goods and antiques, see 4774_01</li> </ul>
			4771_02	<p><b>Retail sale of <u>second hand</u> clothing in specialised stores</b></p> <p>This sub-class includes retail sale of used articles of clothing; fur; clothing accessories such as gloves, ties, braces etc and umbrellas.</p> <p>This sub-class excludes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ textiles, see 4751_01</li> <li>▪ new clothing, see 4771_01</li> <li>▪ retail sale of second-hand books and other second-hand goods and antiques, see 4774_01</li> </ul>
			4771_03	<p><b>Retail sale of <u>new</u> and <u>used</u> footwear and leather articles in specialised stores</b></p> <p>This sub-class includes retail sale of new and used footwear, leather goods and travel accessories of leather and leather substitutes.</p>
		4772	4772_01	<p><b>Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialised stores</b></p> <p>This sub-class includes retail sale of pharmaceuticals, medical and orthopaedic goods and perfumery and cosmetic articles.</p>
		4773		<p><b>Other retail sale of new goods in specialised stores</b></p>
			4773_01	<p>Retail sale of household fuel</p> <p>This sub-class includes retail sale of household fuel oil, bottled gas, coal and fuel wood.</p>
			4773_99	<p><b>Other retail sale of new goods in specialised stores n.e.c.</b></p> <p>This sub-class includes retail sale of:</p> <ul style="list-style-type: none"> <li>▪ photographic, optical and precision equipment</li> <li>▪ watches, clocks and jewellery</li> <li>▪ flowers, plants, seeds, fertilizers, pet animals and pet food</li> <li>▪ souvenirs, craftwork and religious articles</li> <li>▪ cleaning materials</li> <li>▪ weapons and ammunition</li> <li>▪ stamps and coins</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<ul style="list-style-type: none"> <li>▪ non-food products n.e.c.</li> <li>▪ It also includes activities of opticians and commercial art galleries.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ household fuel oil, bottled gas, coal and fuel wood, see 4773_01</li> </ul>
		<b>4774</b>	<b>4774_01</b>	<p><b>Retail sale of second-hand goods</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ retail sale of second-hand books and other second-hand goods and antiques</li> <li>▪ activities of auctioning houses (retail)</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ retail sale of second-hand motor vehicles, see 4510_01</li> <li>▪ activities of Internet auctions and other non-store auctions (retail), see 4791_01</li> <li>▪ activities of pawn shops, see 6492_01</li> <li>▪ retail sale of used clothing in specialised stores, see 4771_02</li> <li>▪ retail sale of used footwear in specialised stores, see 4771_03</li> <li>▪ Retail sale via stalls and markets of new textiles, clothing and footwear, see 4782_01</li> <li>▪ Retail sale via stalls and markets of second hand textiles, clothing and footwear, see 4782_02</li> </ul>
	<b>478</b>			<p><b>Retail sale via stalls and markets</b></p> <p>This group includes the retail sale of any kind of new or second hand product in a usually movable stall either along a public road or at a fixed marketplace.</p>
		<b>4781</b>	<b>4781_01</b>	<p><b>Retail sale via stalls and markets of food, beverages and tobacco products</b></p> <p>This sub-class includes the retail sale of food, beverages and tobacco products via stalls or markets.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ retail sale of prepared food for immediate consumption (mobile food vendors), see 5610_01</li> </ul>
		<b>4782</b>		<p><b>Retail sale via stalls and markets of textiles, clothing and footwear</b></p>
			<b>4782_01</b>	<p><b>Retail sale via stalls and markets of <u>new</u> textiles, clothing and footwear</b></p> <p>This sub-class includes the retail sale of new textiles, clothing and footwear via stalls or markets.</p>
			<b>4782_02</b>	<p><b>Retail sale via stalls and markets of <u>second hand</u> textiles, clothing and footwear</b></p> <p>This sub-class includes the retail sale of second hand textiles, clothing and footwear via stalls or markets.</p>
		<b>4789</b>		<p><b>Retail sale via stalls and markets of other goods</b></p>
			<b>4789_01</b>	<p><b>Retail sale of betel nuts</b></p> <p>This sub-class includes the retail sale of betel nuts via stalls or markets.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
			4789_02	<p><b>Retail sale of other goods</b></p> <p>This sub-class includes the retail sale of other goods via stalls or markets, such as carpets and rugs, books, games and toys, household appliances and consumer electronics, music and video recordings.</p>
	479			<p><b>Retail trade not in stores, stalls or markets</b></p> <p>This group includes retail sale activities by mail order houses, over the Internet, through door-to-door sales, vending machines etc.</p>
		4791	4791_01	<p><b>Retail sale via mail order houses or via Internet</b></p> <p>This sub-class includes retail sale activities via mail order houses or via Internet, i.e. retail sale activities where the buyer makes his choice on the basis of advertisements, catalogues, information provided on a website, models or any other means of advertising and places his order by mail, phone or over the Internet (usually through special means provided by a website). The products purchased can be either directly downloaded from the Internet or physically delivered to the customer. Included are:</p> <ul style="list-style-type: none"> <li>▪ retail sale of any kind of product by mail order</li> <li>▪ retail sale of any kind of product over the Internet</li> <li>▪ direct sale via television, radio and telephone</li> <li>▪ Internet retail auctions</li> </ul>
		4799	4799_01	<p><b>Other retail sale not in stores, stalls or markets</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ retail sale of any kind of product in any way that is not included in previous classes such as by direct sales or door-to-door sales persons and through vending machines etc.</li> <li>▪ direct selling of fuel (heating oil, fire wood etc.), delivered directly to the customer's premises</li> <li>▪ activities of non-store auctions (retail)</li> <li>▪ retail sale by (non-store) commission agents</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ delivery of products by stores, see groups 471–477</li> </ul>



## SECTION H: TRANSPORT AND STORAGE

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 and postal and courier activities.

This section excludes maintenance and repair of motor vehicles and other transportation equipment (see sub-class 4520\_01), the construction, maintenance and repair of roads, railroads, harbours, airfields (see sub-class 4210\_01), as well as the renting of transport equipment without driver or operator (see sub-classes 7710\_01 and 7730\_01).

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
49				<b>LAND TRANSPORT</b> This division includes the transport of passengers and freight via road and rail, as well as freight transport via pipelines.
	491			<b>Transport via railways</b> This group includes rail transportation of passengers and/or freight using railroad rolling stock.
		4911	4911_01	<b>Passenger rail transport</b> This sub-class includes passenger transport by railways.
		4912	4912_01	<b>Freight rail transport</b> This sub-class includes freight transport by railways.
	492			<b>Other land transport</b> This group includes all land-based transport activities other than ambulance transport, see 8690_02.
		4922		<b>Other passenger land transport</b> This class includes bus and taxi transport as well as other modes of land transport.
			4922_01	<b>Bus transport</b> This sub-class includes transport of passengers by urban or suburban bus transport systems. The transport is carried out on scheduled routes normally following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops. It includes scheduled long-distance bus services.
			4922_02	<b>Mini vans used as taxis</b> This sub-class includes transport of passengers by mini vans used as taxis.
			4922_03	<b>Cars used as taxis</b> This sub-class includes transport of passengers by cars used as taxis.
			4922_04	<b>Public motor vehicle (PMV) trucks used as taxis</b> This sub-class includes transport of passengers by PMV trucks used as taxis.
			4922_99	<b>Other passenger land transport n.e.c.</b> This sub-class includes different modes of land transport, such as: <ul style="list-style-type: none"> <li>▪ by motorbus, trolley bus, etc.</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ charters, excursions and other occasional coach services</li> <li>▪ airport shuttles</li> <li>▪ other renting of private cars with driver</li> <li>▪ operation of school buses and buses for transport of employees</li> <li>▪ passenger transport by man- or animal-drawn vehicles</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ ambulance transport, see 8690_02</li> </ul>
		<b>4923</b>	<b>4923_01</b>	<p><b>Freight transport by road</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ all freight transport operations by road such as logging haulage, stock haulage, refrigerated haulage, heavy haulage, bulk haulage including haulage in tanker trucks, haulage of automobiles, transport of waste and waste materials, without collection or disposal</li> <li>▪ furniture removal</li> <li>▪ renting of trucks with driver</li> <li>▪ freight transport by man or animal-drawn vehicles</li> <li>▪ transport of water, liquids etc. by trucks</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ log hauling <b>within</b> the forest see 0240_01</li> <li>▪ distribution of water by trucks, see 3600_01</li> <li>▪ waste transport as integrated part of waste collection activities, see 3811_01</li> <li>▪ operation of terminal facilities for handling freight, see 5221_01</li> <li>▪ crating and packing services for transport, see 5229_01</li> <li>▪ post and courier activities, see 5310_01, 5320_01</li> </ul>
	<b>493</b>	<b>4930</b>	<b>4930_01</b>	<p><b>Transport via pipeline</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ transport of gases, liquids, water, slurry and other commodities via pipelines</li> <li>▪ operation of pump stations</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ distribution of natural or manufactured gas, water or steam, see 3520_01, 3530_01, 3600_01</li> <li>▪ transport of water, liquids etc. by trucks, see 4923_01</li> </ul>
<b>50</b>				<p><b>WATER TRANSPORT</b></p> <p>This division includes the transport of passengers or freight over water, whether scheduled or not. Also included is the operation 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.</p> <p>This division excludes restaurant and bar activities on board ships (see class 5610_01, 5630_01), if carried out by separate units.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	<b>501</b>			<p><b>SEA AND COASTAL WATER TRANSPORT</b></p> <p>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.</p>
		<b>5011</b>	<b>5011_01</b>	<p><b>Sea and coastal passenger water transport</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ transport of passengers overseas and coastal waters, whether scheduled or not e.g. operation of excursion, cruise or sightseeing boats, ferries, water taxis etc.</li> <li>▪ renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises)</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ restaurant and bar activities on board ships, when provided by separate units, see 5610_01</li> <li>▪ operation of “floating casinos”, see 9200_01</li> </ul>
		<b>5012</b>	<b>5012_01</b>	<p><b>Sea and coastal freight water transport</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ transport of freight overseas and coastal waters, whether scheduled or not</li> <li>▪ transport by towing or pushing of barges, oil rigs etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ storage of freight, see 5210_01</li> <li>▪ harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 5222_01</li> <li>▪ cargo handling, see 5224_01</li> </ul>
	<b>502</b>			<p><b>Inland water transport</b></p> <p>This group includes the transport of passengers or freight on inland waters, involving vessels that are not suitable for sea transport.</p>
		<b>5021</b>	<b>5021_01</b>	<p><b>Inland passenger water transport</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ transport of passengers via rivers, canals, lakes and other inland waterways, including inside harbours and ports</li> <li>▪ renting of pleasure boats with crew for inland water transport</li> </ul>
		<b>5022</b>	<b>5022_01</b>	<p><b>Inland freight water transport</b></p> <p>This sub-class includes transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports.</p>
<b>51</b>				<p><b>AIR TRANSPORT</b></p> <p>This division includes the transport of passengers or freight by air or via space.</p> <p>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).</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	511	5110	5110_01	<p><b>Passenger air transport</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ transport of passengers by air over regular routes and on regular schedules</li> <li>▪ charter flights for passengers</li> <li>▪ scenic and sightseeing flights</li> <li>▪ renting of air-transport equipment with operator for the purpose of passenger transportation</li> <li>▪ general aviation activities, such as transport of passengers by aero clubs for instruction or pleasure</li> </ul>
	512	5120	5120_01	<p><b>Freight air transport</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ transport freight by air over regular routes and on regular schedules</li> <li>▪ non-scheduled transport of freight by air</li> <li>▪ renting of air-transport equipment with operator for the purpose of freight transportation</li> </ul>
52				<p><b>WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION</b></p> <p>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.</p>
	521	5210	5210_01	<p><b>Warehousing and storage</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ operation of storage and warehouse facilities for all kind of goods e.g. operation of grain silos, general merchandise warehouses, refrigerated warehouses, storage tanks etc.</li> <li>▪ storage of goods in foreign trade zones</li> <li>▪ blast freezing</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ parking facilities for motor vehicles, see 5221_01</li> <li>▪ operation of self-storage facilities, see 6810_01</li> <li>▪ renting of vacant space, see 6810_01</li> </ul>
	522			<p><b>Support activities for transportation</b></p> <p>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.</p>
		5221	5221_01	<p><b>Service activities incidental to land transportation</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ activities related to land transport of passengers, animals or freight:</li> <li>▪ operation of terminal facilities such bus stations, stations for the handling of goods</li> <li>▪ operation of roads, bridges, tunnels, car parks or garages, bicycle parkings</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ switching and shunting</li> <li>▪ towing and road side assistance</li> <li>▪ liquefaction of gas for transportation purposes</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ cargo handling, see 5224_01</li> </ul>
		5222	5222_01	<p><b>Service activities incidental to water transportation</b></p> <p>This sub-class includes activities related to water transport of passengers, animals or freight:</p> <ul style="list-style-type: none"> <li>▪ operation of terminal facilities such as harbours and piers</li> <li>▪ operation of waterway locks etc.</li> <li>▪ navigation, pilotage and berthing activities</li> <li>▪ lighterage, salvage activities</li> <li>▪ lighthouse activities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ cargo handling, see 5224_01</li> <li>▪ operation of marinas, see 9329_99</li> </ul>
		5223	5223_01	<p><b>Service activities incidental to air transportation</b></p> <p>This sub-class includes activities related to air transport of passengers, animals or freight:</p> <ul style="list-style-type: none"> <li>▪ operation of terminal facilities</li> <li>▪ airport and air-traffic-control activities</li> <li>▪ ground service activities on airfields etc.</li> <li>▪ firefighting and fire-prevention services at airports</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ cargo handling, see 5224_01</li> <li>▪ operation of flying schools, see 8549_99</li> </ul>
		5224	5224_01	<p><b>Cargo handling</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation</li> <li>▪ stevedoring</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ operation of terminal facilities, see 5221_01, 5222_01 and 5223_01</li> </ul>
		5229	5229_01	<p><b>Other transportation support activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ forwarding of freight</li> <li>▪ arranging or organising of transport operations by road, sea or air</li> <li>▪ organisation of group and individual consignments (including pickup and delivery of goods and grouping of consignments)</li> <li>▪ logistics activities, i.e. planning, designing and supporting operations of transportation, warehousing and distribution</li> <li>▪ issue and procurement of transport documents and waybills</li> <li>▪ activities of customs agents</li> <li>▪ activities of sea-freight forwarders and air-cargo agents</li> <li>▪ brokerage for ship and aircraft space</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>goods-handling operations, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>courier activities, see 5320_01</li> <li>provision of motor, marine, aviation and transport insurance, see 6512_01</li> <li>activities of travel agencies, see 7911_01</li> <li>activities of tour operators, see 7912_01</li> <li>tourist assistance activities, see 7990_01</li> </ul>
<b>53</b>				<p><b>POSTAL AND COURIER ACTIVITIES</b></p> <p>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.</p>
	<b>531</b>	<b>5310</b>	<b>5310_01</b>	<p><b>Postal activities</b></p> <p>This sub-class 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 and they are:</p> <ul style="list-style-type: none"> <li>pickup, sorting, transport and delivery (domestic or international) of letter-post and (mail-type) parcels and packages by postal services operating under a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport</li> <li>collection of letter-mail and parcels from public letter-boxes or from post offices</li> <li>distribution and delivery of mail and parcels</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>postal giro, postal savings activities and money order activities, see 6419_01</li> </ul>
	<b>532</b>	<b>5320</b>	<b>5320_01</b>	<p><b>Courier activities</b></p> <p>This sub-class includes courier activities not operating under a universal service obligation and includes:</p> <ul style="list-style-type: none"> <li>pickup, sorting, transport and delivery (domestic or international) of letter-post and (mail-type) parcels and packages by firms not operating under a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport.</li> <li>distribution and delivery of mail and parcels</li> <li>home delivery services</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				This sub-class excludes: <ul style="list-style-type: none"><li>▪ transport of freight, see (according to mode of transport) 4923_01, 5012_01, 5022_01, 5120_01</li></ul>



## SECTION I: ACCOMMODATION AND FOOD SERVICE ACTIVITIES

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).

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
55				<p><b>ACCOMMODATION</b></p> <p>This division includes the provision of short-stay accommodation for visitors and other travellers. Also included is 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.</p> <p>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).</p>
	551	5510	5510_01	<p><b>Short term accommodation activities</b></p> <p>This sub-class includes the provision of short stay furnished accommodation — typically on a daily or weekly basis — 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. Included are the provision of short-term accommodation provided by:</p> <ul style="list-style-type: none"> <li>▪ hotels</li> <li>▪ resort hotels</li> <li>▪ suite/apartment hotels</li> <li>▪ motels</li> <li>▪ motor hotels</li> <li>▪ guesthouses</li> <li>▪ bed and breakfast units</li> <li>▪ visitor flats and bungalows</li> <li>▪ time-share units</li> <li>▪ holiday homes</li> <li>▪ chalets, housekeeping cottages and cabins</li> <li>▪ youth hostels and mountain refuges</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see division 68</li> </ul>
	552	5520	5520_01	<p><b>Camping grounds, recreational vehicle parks and trailer parks</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ provision of accommodation in campgrounds, trailer parks,</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>recreational camps and fishing and hunting camps for short stay visitors</p> <ul style="list-style-type: none"> <li>▪ provision of space and facilities for recreational vehicles</li> <li>▪ protective shelters or plain bivouac facilities for placing tents and/or sleeping bags</li> </ul>
	559	5590	5590_01	<p><b>Other accommodation</b></p> <p>This sub-class includes the provision of temporary or longer-term accommodation in single or shared rooms or dormitories for students, migrant (seasonal) workers and other individuals.</p> <p>Accommodation is provided by:</p> <ul style="list-style-type: none"> <li>▪ student residences</li> <li>▪ school dormitories</li> <li>▪ workers hostels</li> <li>▪ rooming and boarding houses</li> </ul>
56				<p><b>FOOD AND BEVERAGE SERVICE ACTIVITIES</b></p> <p>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.</p> <p>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 that is not considered to be a meal or of meals that are not fit for immediate consumption (see section G: Wholesale and retail trade; repair of motor vehicles and motorcycles).</p>
	561	5610	5610_01	<p><b>Restaurants and mobile food service activities</b></p> <p>This sub-class 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. It includes:</p> <ul style="list-style-type: none"> <li>▪ preparation and serving of meals for immediate consumption from motorized vehicles or non-motorized carts</li> <li>▪ restaurants</li> <li>▪ cafeterias</li> <li>▪ fast-food restaurants</li> <li>▪ pizza delivery</li> <li>▪ take-out eating places</li> <li>▪ ice cream truck vendors</li> <li>▪ mobile food carts</li> <li>▪ food preparation in market stalls</li> <li>▪ restaurant and bar activities connected to transportation, when carried out by separate units</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ concession operation of eating facilities, see 5629_01</li> </ul>
	562			<p><b>Event catering and other food service activities</b></p> <p>This group includes catering activities for individual events or for a</p>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				specified period of time and the operation of food concessions, such as at sports or similar facilities.
		5621	5621_01	<p><b>Event catering</b></p> <p>This sub-class includes the provision of food services based on contractual arrangements with the customer, at the location specified by the customer, for a specific event.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of perishable food items for resale, see 1079_99</li> <li>▪ retail sale of perishable food items, see division 47</li> </ul>
		5629	5629_01	<p><b>Other food service activities</b></p> <p>This sub-class includes industrial catering, i.e. the provision of food services based on contractual arrangements with the customer, for a specific period of time. Also included is the operation of food concessions at sports and similar facilities. The food is often prepared in a central unit. Included are:</p> <ul style="list-style-type: none"> <li>▪ activities of food service contractors (e.g. for transportation companies)</li> <li>▪ operation of food concessions at sports and similar facilities</li> <li>▪ operation of canteens or cafeterias (e.g. for factories, offices, hospitals or schools) on a concession basis</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of perishable food items for resale, see 1079_99</li> <li>▪ retail sale of perishable food items, see division 47</li> </ul>
	563	5630	5630_01	<p><b>Beverage serving activities</b></p> <p>This sub-class includes the preparation and serving of beverages for immediate consumption on the premises. It includes activities of:</p> <ul style="list-style-type: none"> <li>▪ bars, including nakamal (kava bars)</li> <li>▪ taverns</li> <li>▪ cocktail lounges</li> <li>▪ discotheques (with beverage serving predominant)</li> <li>▪ beer parlors and pubs</li> <li>▪ coffee shops</li> <li>▪ fruit juice bars</li> <li>▪ mobile beverage vendors</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ reselling packaged/prepared beverages, see 4711_01, 4722_01, 4781_01, 4799_01</li> <li>▪ operation of discotheques and dance floors without beverage serving, see 9329_99</li> </ul>



## SECTION J: INFORMATION AND COMMUNICATION

This section includes the production and distribution of information and cultural products, 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.

The main components of this section are publishing activities (division 58), including software publishing, motion picture and sound recording activities (division 59), radio and TV broadcasting and programming activities (division 60), telecommunications activities (division 61) and information technology activities (division 62) and other information service activities (division 63).

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.) are included in this section.

Activities related to production and distribution of TV programming span divisions 59, 60 and 61, reflecting different stages in this process. Individual components, such as movies, television series etc. are produced by activities in division 59, while the creation of a complete television channel programme, from components produced in division 59 or other components (such as live news programming) is included in division 60. Division 60 also includes the broadcasting of this programme by the producer. The distribution of the complete television programme by third parties, i.e. without any alteration of the content, is included in division 61. This distribution in division 61 can be done through broadcasting, satellite or cable systems.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
58				<p><b>PUBLISHING ACTIVITIES</b></p> <p>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.</p> <p>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.</p> <p>This division excludes the publishing of motion pictures and movies on DVD or similar media (division 59) and the production of master copies for records or audio material (division 59). Also excluded are printing (see 1811) and the mass reproduction of recorded media (see 1820).</p>
	581			<p><b>Publishing of books, periodicals and other publishing activities</b></p> <p>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 characterised by the intellectual creativity required in their development and are usually protected by copyright.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		<b>5811</b>	<b>5811_01</b>	<p><b>Book publishing</b></p> <p>This sub-class includes publishing in print, electronic (CD, electronic displays etc.) or audio form or on the Internet:</p> <ul style="list-style-type: none"> <li>▪ books, brochures, leaflets and similar publications, including dictionaries</li> <li>▪ atlases, maps and charts</li> <li>▪ audio books</li> <li>▪ encyclopedias etc. on CD-ROM</li> </ul> <p>This sub- class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of globes, see 3290_99</li> <li>▪ publishing of advertising material, see 5819_01</li> <li>▪ publishing of music and sheet books, see 5920_01</li> <li>▪ activities of independent authors, see 9000_01</li> </ul>
		<b>5812</b>	<b>5812_01</b>	<p><b>Publishing of directories and mailing lists</b></p> <p>This sub-class includes the publishing of lists of facts/information (databases) that are protected in their form, but not in their content. These lists can be published in printed or electronic form:</p> <ul style="list-style-type: none"> <li>▪ publishing of mailing lists</li> <li>▪ publishing of telephone books</li> <li>▪ publishing of other directories and compilations, such as case law, pharmaceutical compendia etc.</li> </ul>
		<b>5813</b>	<b>5813_01</b>	<p><b>Publishing of newspapers, journals and periodicals</b></p> <p>This sub-class includes publishing in print or electronic form, including on the Internet.</p> <ul style="list-style-type: none"> <li>▪ newspapers, including advertising newspapers</li> <li>▪ periodicals and other journals, including publishing of radio and television schedules</li> </ul>
		<b>5819</b>	<b>5819_01</b>	<p><b>Other publishing activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ publishing (including on-line) of catalogs, photos, engravings and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material, other printed matter</li> <li>▪ on-line publishing of statistics or other information</li> </ul> <p>This sub- class excludes:</p> <ul style="list-style-type: none"> <li>▪ retail sale of software, see 4741_01</li> <li>▪ publishing of advertising newspapers, see 5813_01</li> <li>▪ on-line provision of software (application hosting and application service provisioning), see 6311_01</li> </ul>
	<b>582</b>	<b>5820</b>	<b>5820_01</b>	<p><b>Software publishing</b></p> <p>This sub-class includes publishing of ready-made (non-customized) software such as operating systems, business and other applications and computer games for all platforms.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ reproduction of software, see 1820_01</li> <li>▪ retail sale of non-customized software, see 4741_01</li> <li>▪ production of software not associated with publishing, see 6201_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>on-line provision of software (application hosting and application service provisioning), see 6311_01</li> </ul>
59				<p><b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b></p> <p>This division includes production of theatrical and non-theatrical motion pictures whether on film, videotape 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 the buying and selling of distribution rights for motion pictures or other film productions.</p> <p>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.</p>
	591			<p><b>Motion picture, video and television programme activities</b></p> <p>This group includes production of theatrical and non-theatrical motion pictures whether on film, videotape, 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 (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.</p>
		5911	5911_01	<p><b>Motion picture, video and television programme production activities</b></p> <p>This sub-class includes production of motion pictures, videos, television programmes or television commercials.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio tapes, CDs or DVDs from master copies, see 1820_01</li> <li>wholesale of recorded CDs, DVDs, see 4649_99</li> <li>retail trade of CDs, DVDs, see 4762_01</li> <li>post-production activities, see 5912_01</li> <li>reproduction of motion picture film for theatrical distribution, see 5912_01</li> <li>sound recording and recording of books on tape, see 5920_01</li> <li>creating a complete television channel programme, see 6020_01</li> <li>television broadcasting, see 6020_01</li> <li>film processing other than for the motion picture industry, see 7420_01</li> <li>activities of personal theatrical or artistic agents or agencies, see 7490_99</li> <li>renting of DVDs to the general public, see 7722_01</li> <li>real-time (i.e. simultaneous) closed captioning of live television performances, meetings, conferences, etc., see 8299_99</li> <li>activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 9000_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		5912	5912_01	<p><b>Motion picture, video and television programme post-production activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ post-production activities such as editing, titling, subtitling, credits, closed captioning, computer-produced graphics, animation and special effects and film/tape transfers</li> <li>▪ activities of motion picture film laboratories and activities of special laboratories for animated films such as developing and processing motion picture film and reproduction of motion picture film for theatrical distribution</li> <li>▪ activities of stock footage film libraries etc.</li> </ul> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>▪ film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio tapes, CDs or DVDs from master copies, see 1820_01</li> <li>▪ wholesale of recorded CDs, DVDs, see 4649_99</li> <li>▪ retail trade of CDs, DVDs, see 4762_01</li> <li>▪ film processing other than for the motion picture industry, see 7420_01</li> <li>▪ renting of DVDs to the general public, see 7722_01</li> <li>▪ activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 9000_01</li> </ul>
		5913	5913_01	<p><b>Motion picture, video and television programme distribution activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ distributing film, DVDs and similar productions to motion picture theatres, television networks and stations and exhibitors</li> <li>▪ acquiring film, video tape and DVD distribution rights</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio tapes, CDs or DVDs from master copies, see 1820_01</li> <li>▪ reproduction of motion picture film for theatrical distribution, see 5912_01</li> </ul>
		5914	5914_01	<p><b>Motion picture projection activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ motion picture or videotape projection in cinemas, in the open air or in other projection facilities</li> <li>▪ activities of cine-clubs</li> </ul>
	592	5920	5920_01	<p><b>Sound recording and music publishing activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ production of original master recordings, such as tapes and CDs</li> <li>▪ 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.</li> <li>▪ music publishing, i.e. activities of: <ul style="list-style-type: none"> <li>○ acquiring and registering copyrights for musical compositions</li> </ul> </li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>○ promoting, authorizing and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media</li> <li>○ distributing sound recordings to wholesalers, retailers or directly to the public</li> <li>○ units engaged in these activities may own the copyright or act as administrator of the music copyrights on behalf of the copyright owners.</li> </ul> <ul style="list-style-type: none"> <li>▪ publishing of music and sheet books</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ reproduction from master copies of music or other sound recordings, see 1820_01</li> <li>▪ wholesale of recorded audio tapes and disks, see 4649_99</li> </ul>
<b>60</b>				<p><b>PROGRAMMING AND BROADCASTING ACTIVITIES</b></p> <p>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.</p> <p>This division excludes the distribution of cable and other subscription programming (see division 61).</p>
	<b>601</b>	<b>6010</b>	<b>6010_01</b>	<p><b>Radio broadcasting</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers</li> <li>▪ activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite</li> <li>▪ radio broadcasting activities over the Internet (Internet radio stations)</li> <li>▪ data broadcasting integrated with radio broadcasting</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of taped radio programming, see 5920_01</li> </ul>
	<b>602</b>	<b>6020</b>	<b>6020_01</b>	<p><b>Television programming and broadcasting activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ 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.</li> </ul> <p>This complete television programme can be either broadcast by the producing unit or produced for transmission by third party distributors, such as cable companies or satellite television providers.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>The programming may be of a general or specialised 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.</p> <ul style="list-style-type: none"> <li>▪ programming of video-on-demand channels</li> <li>▪ data broadcasting integrated with television broadcasting</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of television programme elements (e.g. movies, documentaries, commercials), see 5911_01</li> <li>▪ assembly of a package of channels and distribution of that package via cable or satellite to viewers, see division 61</li> </ul>
<b>61</b>				<p><b>TELECOMMUNICATIONS</b></p> <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 programme packages for distribution.</p>
	<b>611</b>	<b>6110</b>	<b>6110_01</b>	<p><b>Wired telecommunications activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a wired telecommunications infrastructure, including: <ul style="list-style-type: none"> <li>○ operating and maintaining switching and transmission facilities to provide point-to-point communications via landlines, microwave or a combination of landlines and satellite linkups</li> <li>○ operating of cable distribution systems (e.g. for distribution of data and television signals)</li> <li>○ furnishing telegraph and other non-vocal communications using own facilities</li> </ul> </li> </ul> <p>The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies.</p> <ul style="list-style-type: none"> <li>▪ purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households</li> <li>▪ provision of Internet access by the operator of the wired infrastructure</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ telecommunications resellers, see 6190_01</li> </ul>
	<b>612</b>	<b>6120</b>	<b>6120_01</b>	<p><b>Wireless telecommunications activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ operating, maintaining or providing access to facilities for the</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>transmission of voice, data, text, sound, and video using a wireless telecommunications infrastructure</p> <ul style="list-style-type: none"> <li>▪ maintaining and operating paging as well as cellular and other wireless telecommunications networks</li> </ul> <p>The transmission facilities provide omni-directional transmission via airwaves and may be based on a single technology or a combination of technologies.</p> <ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ provision of Internet access by the operator of the wireless infrastructure</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ telecommunications resellers, see 6190_01</li> </ul>
	<b>613</b>	<b>6130</b>	<b>6130_01</b>	<p><b>Satellite telecommunications activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a satellite telecommunications infrastructure</li> <li>▪ 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</li> <li>▪ provision of Internet access by the operator of the satellite infrastructure</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ telecommunications resellers, see 6190_01</li> </ul>
	<b>619</b>	<b>6190</b>	<b>6190_01</b>	<p><b>Other telecommunications activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ provision of specialised telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations</li> <li>▪ operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting</li> <li>▪ telecommunications to or receiving telecommunications from satellite systems</li> <li>▪ 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.</li> <li>▪ provision of telephone and Internet access in facilities open to the public</li> <li>▪ provision of telecommunications services over existing telecom connections: <ul style="list-style-type: none"> <li>○ VOIP (Voice Over Internet Protocol) provision</li> </ul> </li> <li>▪ telecommunications resellers (i.e. purchasing and reselling network capacity without providing additional services)</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ provision of Internet access by operators of</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				telecommunications infrastructure, see 6110_01, 6120_01, 6130_01
<b>62</b>				<p><b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b></p> <p>This division includes the following activities of providing expertise in the field of information technologies: writing, modifying, testing and supporting software; 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; and other professional and technical computer-related activities.</p>
	<b>620</b>	<b>6201</b>	<b>6201_01</b>	<p><b>Computer programming activities</b></p> <p>This sub-class includes the writing, modifying, testing and supporting of software i.e.</p> <ul style="list-style-type: none"> <li>▪ designing the structure and content of, and/or writing the computer code necessary to create and implement systems software (including updates and patches), software applications (including updates and patches), databases, web pages</li> <li>▪ customizing of software, i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ publishing packaged software, see 5820_01</li> <li>▪ planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 6202_01</li> </ul>
		<b>6202</b>	<b>6202_01</b>	<p><b>Computer consultancy and computer facilities management activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ planning and designing of computer systems that integrate computer hardware, software and communication technologies. The units classified in this class may provide the hardware and software components of the system as part of their integrated services or these components may be provided by third parties or vendors. The units classified in this class often install the system and train and support the users of the system.</li> <li>▪ provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ separate installation of mainframe and similar computers, see 3320_01</li> <li>▪ separate sale of computer hardware or software, see 4651_01, 4741_01</li> <li>▪ separate installation (setting-up) of personal computers, see 6209_01</li> <li>▪ separate software installation, see 6209_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		6209	6209_01	<p><b>Other information technology and computer service activities</b></p> <p>This sub-class includes other information technology and computer related activities n.e.c. such as computer disaster recovery, installation (setting-up) of personal computers, and software installation.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ installation of mainframe and similar computers, see 3320_01</li> <li>▪ computer programming, see 6201_01</li> <li>▪ computer consultancy, see 6202_01</li> <li>▪ computer facilities management, see 6202_01</li> <li>▪ data processing and hosting, see 6311_01</li> </ul>
63				<p><b>INFORMATION SERVICE ACTIVITIES</b></p> <p>This division includes the activities of web search portals, data processing and hosting activities, as well as other activities that primarily supply information.</p>
	631			<p><b>Data processing, hosting and related activities; web portals</b></p> <p>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.</p>
		6311	6311_01	<p><b>Data processing, hosting and related activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ provision of infrastructure for data processing, hosting, and related services</li> <li>▪ specialised hosting activities such as Web hosting, streaming services, application hosting</li> <li>▪ application service provisioning</li> <li>▪ general time-share provision of mainframe facilities to clients</li> <li>▪ data processing activities: <ul style="list-style-type: none"> <li>▪ complete processing of data supplied by clients</li> <li>▪ generation of specialised reports from data supplied by clients</li> </ul> </li> <li>▪ provision of data entry services</li> </ul>
		6312	6312_01	<p><b>Web portals</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ operation of other websites that act as portals to the Internet, such as media sites providing periodically updated content</li> </ul>
	639			<p><b>Other information service activities</b></p> <p>This group includes the activities of news agencies and all other remaining information service activities.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of libraries and archives, see 9101_01</li> </ul>
		6391	6391_01	<p><b>News agency activities</b></p> <p>This sub-class includes news syndicate and news agency activities furnishing news, pictures and features to the media.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				This sub-class excludes: <ul style="list-style-type: none"><li>▪ activities of independent photojournalists, see 7420_01</li><li>▪ activities of independent journalists, see 9000_01</li></ul>
		6399	6399_99	<b>Other information service activities n.e.c.</b> This sub-class includes other information service activities n.e.c., such as telephone based information services, information search services on a contract or fee basis, news clipping services, press clipping services, etc. This sub-class excludes: <ul style="list-style-type: none"><li>▪ activities of call centers, see 82201_01</li></ul>



## SECTION K: FINANCIAL AND INSURANCE ACTIVITIES

This section includes financial service activities, including insurance, reinsurance and pension funding activities and activities to support financial services. It also includes the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and similar financial entities.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
64				<p><b>FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING</b></p> <p>This division includes the activities of obtaining and redistributing funds other than for the purpose of insurance or pension funding or compulsory social security.</p>
	641			<p><b>Monetary intermediation</b></p> <p>This group includes the obtaining of funds in the form of transferable deposits, i.e. funds that are fixed in money terms, obtained on a day-to-day basis and, apart from central banking, obtained from non-financial sources.</p>
		6411	6411_01	<p><b>Central banking</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ issuing and managing the country's currency</li> <li>▪ monitoring and control of the money supply</li> <li>▪ taking deposits that are used for clearance between financial institutions</li> <li>▪ supervising banking operations</li> <li>▪ holding the country's international reserves</li> <li>▪ acting as banker to the government</li> </ul>
		6419	6419_01	<p><b>Other monetary intermediation</b></p> <p>This sub-class includes the receiving of deposits and/or close substitutes for deposits and extending of credit or lending funds. The granting of credit can take a variety of forms, such as loans, mortgages, credit cards etc. These activities are generally carried out by monetary institutions other than central banks, such as:</p> <ul style="list-style-type: none"> <li>▪ banks</li> <li>▪ savings banks</li> <li>▪ credit unions</li> <li>▪ postal giro and postal savings bank activities</li> <li>▪ credit granting for house purchase by specialised deposit-taking institutions</li> <li>▪ money order activities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ credit granting for house purchase by specialised non-depository institutions, see 6492_01</li> <li>▪ credit card transaction processing and settlement activities, see 6619_01</li> </ul>
	642	6420	6420_01	<p><b>Activities of holding companies</b></p> <p>This sub-class 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 sub-class do not provide any other service to the businesses in which the equity is</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				held, i.e. they do not administer or manage other units. This sub-class excludes: <ul style="list-style-type: none"> <li>active management of companies and enterprises, strategic planning and decision making of the company, see 7010_01</li> </ul>
	643	6430	6430_01	<b>Trusts, funds and similar financial entities</b> This sub-class includes legal entities organised 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. Included are: <ul style="list-style-type: none"> <li>open and closed end investment funds</li> <li>trusts, estates or agency accounts, administered on behalf of the beneficiaries under the terms of a trust agreement, will or agency agreement</li> <li>unit investment trust funds</li> </ul> This sub-class excludes: <ul style="list-style-type: none"> <li>funds and trusts that earn revenue from the sale of goods or services, see PACSIC sub-classes according to their principal activity</li> <li>activities of holding companies, see 6420_01</li> <li>pension funding, see 6530_01</li> <li>management of funds, see 6630_01</li> </ul>
	649			<b>Other financial service activities, except insurance and pension funding activities</b> This group includes financial service activities other than those conducted by monetary institutions. This group excludes: <ul style="list-style-type: none"> <li>insurance and pension funding activities, see division 65</li> </ul>
		6491	6491_01	<b>Financial leasing</b> This sub-class includes 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. The ownership of the asset may or may not eventually be transferred. Such leases cover all or virtually all costs including interest. This sub-class excludes: <ul style="list-style-type: none"> <li>operational leasing, see division 77, according to type of goods leased</li> </ul>
		6492	6492_01	<b>Other credit granting</b> This sub-class includes financial service activities primarily concerned with making loans by institutions not involved in monetary intermediation, where the granting of credit can take a variety of forms, such as loans, mortgages, credit cards etc., providing the following types of service: <ul style="list-style-type: none"> <li>granting of consumer credit</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ international trade financing</li> <li>▪ provision of long-term finance to industry by industrial banks</li> <li>▪ money lending outside the banking system</li> <li>▪ credit granting for house purchase by specialised non-depository institutions</li> <li>▪ pawnshops and pawnbrokers</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ credit granting for house purchase by specialised institutions that also take deposits, see 6419_01</li> <li>▪ operational leasing, see division 77, according to type of goods leased</li> <li>▪ grant-giving activities by membership organisations, see 9499_99</li> </ul>
		6499	6499_99	<p><b>Other financial service activities, except insurance and pension funding activities, n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ other financial service activities primarily concerned with distributing funds other than by making loans e.g. factoring activities; writing of swaps, options and other hedging arrangements; activities of viatical settlement companies</li> <li>▪ own-account investment activities, such as by venture capital companies, investment clubs etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ financial leasing, see 6491_01</li> <li>▪ security dealing on behalf of others, see 6612_01</li> <li>▪ trade, leasing and renting of real estate property, see division 68</li> <li>▪ bill collection without debt buying up, see 8291_01</li> <li>▪ grant-giving activities by membership organisations, see 9499_99</li> </ul>
65				<p><b>INSURANCE, REINSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY</b></p> <p>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.</p>
	651			<p><b>Insurance</b></p> <p>This group includes life insurance and life reinsurance with or without a substantial savings element and other non-life insurance.</p>
		6511	6511_01	<p><b>Life insurance</b></p> <p>This sub-class includes underwriting annuities and life insurance policies, disability income insurance policies, and accidental death and dismemberment insurance policies (with or without a substantial savings element).</p>
		6512	6512_01	<p><b>Non-life insurance</b></p> <p>This sub-class includes the provision of insurance services other than life insurance:</p> <ul style="list-style-type: none"> <li>▪ accident and fire insurance</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ health insurance</li> <li>▪ travel insurance</li> <li>▪ property insurance</li> <li>▪ motor, marine, aviation and transport insurance</li> <li>▪ pecuniary loss and liability insurance</li> </ul>
	652	6520	6520_01	<p><b>Reinsurance</b></p> <p>This sub-class includes activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers.</p>
	653	6530	6530_01	<p><b>Pension funding</b></p> <p>This sub-class includes legal entities (i.e. funds, plans and/or programmes) organised 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 e.g. employee benefit plans, pension funds and plans, retirement plans.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ management of pension funds, see 6630_01</li> <li>▪ compulsory social security schemes, see 8430_01</li> </ul>
66				<p><b>ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE ACTIVITIES</b></p> <p>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.</p>
	661			<p><b>Activities auxiliary to financial service activities, except insurance and pension funding</b></p> <p>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.</p>
		6611	6611_01	<p><b>Administration of financial markets</b></p> <p>This sub-class includes operation and supervision of financial markets other than by public authorities, such as:</p> <ul style="list-style-type: none"> <li>▪ commodity contracts exchanges</li> <li>▪ futures commodity contracts exchanges</li> <li>▪ securities exchanges</li> <li>▪ stock exchanges</li> <li>▪ stock or commodity options exchanges</li> </ul>
		6612	6612_01	<p><b>Security and commodity contracts brokerage</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ dealing in financial markets on behalf of others (e.g. stock broking) and related activities</li> <li>▪ securities brokerage</li> <li>▪ commodity contracts brokerage</li> <li>▪ activities of bureau de change etc.</li> </ul> <p>This sub-class excludes:</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ dealing in markets on own account, see 6499_99</li> <li>▪ portfolio management, on a fee or contract basis, see 6630_01</li> </ul>
		6619	6619_01	<p><b>Other activities auxiliary to financial service activities</b></p> <p>This sub-class includes activities auxiliary to financial service activities n.e.c., such as:</p> <ul style="list-style-type: none"> <li>▪ financial transaction processing and settlement activities, including for credit card transactions</li> <li>▪ investment advisory services</li> <li>▪ activities of mortgage advisers and brokers</li> <li>▪ trustee, fiduciary and custody services on a fee or contract basis</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of insurance agents and brokers, see 6622_01</li> <li>▪ management of funds, see 6630_01</li> </ul>
	662			<p><b>Activities auxiliary to insurance and pension funding</b></p> <p>This group includes acting as agent (i.e. broker) 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.</p>
		6621	6621_01	<p><b>Risk and damage evaluation</b></p> <p>This sub-class includes the provision of administration services of insurance, such as:</p> <ul style="list-style-type: none"> <li>▪ assessing insurance claims</li> <li>▪ claims adjusting</li> <li>▪ risk assessing</li> <li>▪ risk and damage evaluation</li> <li>▪ average and loss adjusting</li> <li>▪ settling insurance claims</li> </ul> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>▪ appraisal of real estate, see 6820_01</li> <li>▪ appraisal for other purposes, see 7490_99</li> <li>▪ investigation activities, see 8030_01</li> </ul>
		6622	6622_01	<p><b>Activities of insurance agents and brokers</b></p> <p>This sub-class includes activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting of annuities and insurance and reinsurance policies.</p>
		6629	6629_99	<p><b>Other activities auxiliary to insurance and pension funding</b></p> <p>This sub-class includes activities involved in or closely related to insurance and pension funding (except claims adjusting and activities of insurance agents):</p> <ul style="list-style-type: none"> <li>▪ salvage administration</li> <li>▪ actuarial services</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ marine salvage activities, see 5222_01</li> </ul>
	663	6630	6630_01	<p><b>Fund management activities</b></p> <p>This sub-class includes portfolio and fund management activities</p>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				on a fee or contract basis, for individuals, businesses and others e.g. management of pension, mutual and other investment funds.



## SECTION L: REAL ESTATE ACTIVITIES

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 is the building of structures, combined with maintaining ownership or leasing of such structures.

This section also includes real estate property managers.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
68				<b>REAL ESTATE ACTIVITIES</b>
	681	6810	6810_01	<p><b>Real estate activities with own or leased property</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ buying, selling, renting and operating of self-owned or leased real estate, such as apartment buildings and dwellings; non-residential buildings, including exhibition halls, self-storage facilities, malls and shopping centers; land</li> <li>▪ provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis</li> <li>▪ development of building projects for own operation, i.e. for renting of space in these buildings</li> <li>▪ subdividing real estate into lots, without land improvement</li> <li>▪ operation of residential mobile home sites</li> <li>▪ provision of space for animal boarding only</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ development of building projects for sale, see 4100_01</li> <li>▪ subdividing and improving of land, see 4290_01</li> <li>▪ operation of hotels, suite hotels and similar accommodation, see 5510_01</li> <li>▪ operation of campgrounds, trailer parks and similar accommodation, see 5520_01</li> <li>▪ operation of workers hostels, rooming houses and similar accommodation, see 5590_01</li> </ul>
	682	6820	6820_01	<p><b>Real estate activities on a fee or contract basis</b></p> <p>This sub-class includes the provision of real estate activities on a fee or contract basis including real estate related services. It includes:</p> <ul style="list-style-type: none"> <li>▪ activities of real estate agents and brokers</li> <li>▪ intermediation in buying, selling and renting of real estate on a fee or contract basis</li> <li>▪ management of real estate on a fee or contract basis</li> <li>▪ appraisal services for real estate</li> <li>▪ activities of real estate escrow agents</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ legal activities, see 6910_01</li> <li>▪ facilities support services, see 8110_01</li> <li>▪ management of facilities, such as military bases, prisons and other facilities (except computer facilities management), see 8110_01</li> </ul>

**SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES**

This section includes specialised professional, scientific and technical activities. These activities require a high degree of training, and make specialised knowledge and skills available to users.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
69				<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.
	691	6910	6910_01	<b>Legal activities</b>  This sub-class includes: <ul style="list-style-type: none"><li>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. Advice and representation in civil and criminal cases and advice and representation in connection with labour disputes are also included</li><li>general counselling and advising, preparation of legal documents e.g. articles of incorporation, partnership agreements or similar documents in connection with company formation; patents and copyrights and the preparation of deeds, wills, trusts etc.</li><li>other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees</li></ul> This sub-class excludes: <ul style="list-style-type: none"><li>law court activities, see 8423_01</li></ul>
	692	6920	6920_01	<b>Accounting, bookkeeping and auditing activities; tax consultancy</b>  This sub-class includes: <ul style="list-style-type: none"><li>recording of commercial transactions from businesses or others</li><li>preparation or auditing of financial accounts</li><li>examination of accounts and certification of their accuracy</li><li>preparation of personal and business income tax returns</li><li>advisory activities and representation on behalf of clients before tax authorities</li></ul> This sub-class excludes: <ul style="list-style-type: none"><li>data-processing and tabulation activities, see 6311_01</li><li>management consultancy activities, such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 7020_01</li><li>bill collection, see 8291_01</li></ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
70				<p><b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b></p> <p>This division includes the provision of advice and assistance to businesses and other organisations on management issues, such as strategic and organisational 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.</p>
	701	7010	7010_01	<p><b>Activities of head offices</b></p> <p>This sub-class includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organisational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units. It includes activities of head offices, centralized administrative offices, corporate offices, district and regional offices and subsidiary management offices.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of holding companies, not engaged in managing, see 6420_01</li> </ul>
	702	7020	7020_01	<p><b>Management consultancy activities</b></p> <p>This sub-class includes the provision of advice, guidance and operational assistance to businesses and other organisations on management issues such as strategic and organisational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning. Included are:</p> <ul style="list-style-type: none"> <li>▪ public relations and communication</li> <li>▪ lobbying activities</li> <li>▪ design of accounting methods or procedures, cost accounting programmes, budgetary control procedures</li> <li>▪ advice and help to businesses and public services in planning, organisation, efficiency and control, management information etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ design of computer software for accounting systems, see 6201_01</li> <li>▪ legal advice and representation, see 6910_01</li> <li>▪ accounting, bookkeeping and auditing activities, tax consulting, see 6920_01</li> <li>▪ architectural, engineering and other technical advisory activities, see 7110_01, 7490_99</li> <li>▪ advertising activities, see 7310_01</li> <li>▪ market research and public opinion polling, see 7320_01</li> <li>▪ executive placement or search consulting services, see 7810_01</li> <li>▪ educational consulting activities, see 8550_01</li> </ul>
71				<p><b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b></p> <p>This division includes the provision of architectural services, engineering services, drafting services, building inspection services</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				and surveying and mapping services. It also includes the performance of physical, chemical, and other analytical testing services.
	<b>711</b>	<b>7110</b>	<b>7110_01</b>	<p><b>Architectural and engineering activities and related technical consultancy</b></p> <p>This sub-class includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like. It includes:</p> <ul style="list-style-type: none"> <li>▪ architectural consulting activities i.e. building design and drafting and town and city planning and landscape architecture</li> <li>▪ 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: <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> </li> <li>▪ elaboration of projects using air conditioning, refrigeration, sanitary and pollution control engineering, acoustical engineering etc.</li> <li>▪ geophysical, geologic and seismic surveying</li> <li>▪ geodetic surveying activities: <ul style="list-style-type: none"> <li>○ land and boundary surveying activities</li> <li>○ hydrologic surveying activities</li> <li>○ subsurface surveying activities</li> <li>○ cartographic and spatial information activities</li> </ul> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ test drilling in connection with mining operations, see 0990_01</li> <li>▪ development or publishing of associated software, see 5820_01</li> <li>▪ activities of computer consultants, see 6202_01</li> <li>▪ technical testing, see 7120_01</li> <li>▪ research and development activities related to engineering, see 7210_01</li> <li>▪ industrial design, see 7410_01</li> <li>▪ interior decorating, see 7410_01</li> <li>▪ aerial photography, see 7420_01</li> </ul>
	<b>712</b>	<b>7120</b>	<b>7120_01</b>	<p><b>Technical testing and analysis</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ performance of physical, chemical and other analytical testing of all types of materials and: <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</li> </ul> </li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>materials, such as strength, thickness, durability, radioactivity etc.</p> <ul style="list-style-type: none"> <li>○ qualification and reliability testing</li> <li>○ performance testing of complete machinery: motors, automobiles, electronic equipment 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> <ul style="list-style-type: none"> <li>▪ certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc.</li> <li>▪ periodic road-safety testing of motor vehicles</li> <li>▪ testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.)</li> <li>▪ operation of police laboratories</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ testing of animal specimens, see 7500_01</li> <li>▪ medical laboratory testing, see 8690_02</li> </ul>
<b>72</b>				<p><b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b></p> <p>This division includes the activities of three types of research and development: 1) basic research: 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, 2) applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective and 3) 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> <p>Research and experimental development activities in this division are subdivided into two categories: natural sciences and engineering; social sciences and the humanities.</p> <p>This division excludes market research (see class 7320_01).</p>
	<b>721</b>	<b>7210</b>	<b>7210_01</b>	<p><b>Research and experimental development on natural sciences and engineering</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ research and development on natural sciences, engineering and technology, medical sciences, biotechnology, agricultural sciences</li> <li>▪ interdisciplinary research and development, predominantly on natural sciences and engineering</li> </ul>
	<b>722</b>	<b>7220</b>	<b>7220_01</b>	<p><b>Research and experimental development on social sciences and humanities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ research and development on social sciences and development on humanities</li> <li>▪ interdisciplinary research and development, predominantly on social sciences and humanities</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub- class excludes:</p> <ul style="list-style-type: none"> <li>▪ market research, see 7320_01</li> </ul>
<b>73</b>				<p><b>ADVERTISING AND MARKET RESEARCH</b></p> <p>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.</p>
	<b>731</b>	<b>7310</b>	<b>7310_01</b>	<p><b>Advertising</b></p> <p>This sub-class includes the provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material, media planning and buying. It includes:</p> <ul style="list-style-type: none"> <li>▪ creation and realization of advertising campaigns i.e. creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media: <ul style="list-style-type: none"> <li>○ creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding etc.</li> <li>○ media representation, i.e. sale of time and space for various media soliciting advertising</li> <li>○ aerial advertising</li> <li>○ distribution or delivery of advertising material or samples</li> <li>○ provision of advertising space on billboards etc.</li> <li>○ creation of stands and other display structures and sites</li> </ul> </li> <li>▪ conducting marketing campaigns and other advertising services aimed at attracting and retaining customers i.e. <ul style="list-style-type: none"> <li>○ promotion of products</li> <li>○ point-of-sale marketing</li> <li>○ direct mail advertising</li> <li>○ marketing consulting</li> </ul> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ publishing of advertising material, see 5819_01</li> <li>▪ production of commercial messages for radio, television and film, see 5911_01</li> <li>▪ public-relations activities, see 7020_01</li> <li>▪ market research, see 7320_01</li> <li>▪ graphic design activities, see 7410_01</li> <li>▪ advertising photography, see 7420_01</li> <li>▪ mailing activities, see 8219_01</li> <li>▪ convention and trade show organisers, see 8230_01</li> </ul>
	<b>732</b>	<b>7320</b>	<b>7320_01</b>	<p><b>Market research and public opinion polling</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
74				<p><b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b></p> <p>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).</p>
	741	7410	7410_01	<p><b>Specialised design activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ 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</li> <li>▪ activities of graphic designers</li> <li>▪ activities of interior decorators</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ design and programming of web pages, see 6201_01</li> <li>▪ architectural design, see 7110_01</li> <li>▪ engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 7110_01</li> <li>▪ theatrical stage-set design, see 9000_01</li> </ul>
	742	7420	7420_01	<p><b>Photographic activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ commercial and consumer photograph production i.e. <ul style="list-style-type: none"> <li>○ portrait photography for passports, schools, weddings etc.</li> <li>○ photography for commercials, publishers, fashion, real estate or tourism purposes</li> <li>○ aerial photography</li> <li>○ videotaping of events: weddings, meetings etc.</li> </ul> </li> <li>▪ film processing i.e. <ul style="list-style-type: none"> <li>○ developing, printing and enlarging from client-taken negatives or cine-films</li> <li>○ film developing and photo printing laboratories</li> <li>○ one hour photo shops (not part of camera stores)</li> <li>○ mounting of slides</li> <li>○ copying and restoring or transparency retouching in connection with photographs</li> </ul> </li> <li>▪ activities of photojournalists</li> <li>▪ microfilming of documents</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ processing motion picture film related to the motion picture and television industries, see 5912_01</li> <li>▪ cartographic and spatial information activities, see 7110_01</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	749	7490	7490_99	<p><b>Other professional, scientific and technical activities n.e.c.</b></p> <p>This sub-class 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. Included are:</p> <ul style="list-style-type: none"> <li>▪ translation and interpretation activities</li> <li>▪ business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage</li> <li>▪ patent brokerage activities (arranging for the purchase and sale of patents)</li> <li>▪ appraisal activities other than for real estate and insurance (for antiques, jewellery, etc.)</li> <li>▪ bill auditing and freight rate information</li> <li>▪ activities of quantity surveyors</li> <li>▪ weather forecasting activities</li> <li>▪ security consulting</li> <li>▪ agronomy consulting</li> <li>▪ environmental consulting</li> <li>▪ other technical consulting</li> <li>▪ activities of consultants other than architecture, engineering and management consultants</li> <li>▪ activities of agronomists and agricultural economists</li> <li>▪ activities carried on by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ wholesale of used motor vehicles by auctioning, see 4510_01</li> <li>▪ online auction activities (retail), see 4799_01</li> <li>▪ activities of auctioning houses (retail), see 4799_01</li> <li>▪ activities of real estate brokers, see 6820_01</li> <li>▪ bookkeeping activities, see 6920_01</li> <li>▪ activities of management consultants, see 7020_01</li> <li>▪ activities of architecture and engineering consultants, see 7110_01</li> <li>▪ engineering design activities, see 7110_01</li> <li>▪ display of advertisement and other advertising design, see 7310_01</li> <li>▪ creation of stands and other display structures and sites, see 7310_01</li> <li>▪ industrial design activities, see 7410_01</li> <li>▪ activities of convention and trade show organisers, see 8230_01</li> <li>▪ activities of independent auctioneers, see 8299_99</li> <li>▪ administration of loyalty programmes, see 8299_99</li> <li>▪ consumer credit and debt counselling, see 8890_01</li> <li>▪ activities of authors of scientific and technical books, see 9000_01</li> <li>▪ activities of independent journalists, see 9000_01</li> </ul>
75				<p><b>VETERINARY ACTIVITIES</b></p> <p>This division includes the provision of animal health care and</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				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.
	750	7500	7500_01	<p><b>Veterinary activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ animal health care and control activities for farm animals</li> <li>▪ animal health care and control activities for pet animals</li> </ul> <p>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.</p> <ul style="list-style-type: none"> <li>▪ activities of veterinary assistants or other auxiliary veterinary personnel</li> <li>▪ clinico-pathological and other diagnostic activities pertaining to animals</li> <li>▪ animal ambulance activities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ farm animal boarding activities without health care, see 0162_01</li> <li>▪ sheep shearing, see 0162_01</li> <li>▪ herd testing services, droving services, agistment services, poultry caponizing, see 0162_01</li> <li>▪ activities related to artificial insemination, see 0162_01</li> <li>▪ pet animal boarding activities without health care, see 9609_99</li> </ul>



## SECTION N: ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES

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 specialised knowledge.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
77				<p><b>RENTAL AND LEASING ACTIVITIES</b></p> <p>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: (1) the renting of motor vehicles, (2) the renting of recreational and sports equipment and personal and household equipment, (3) the leasing of other machinery and equipment of the kind often used for business operations, including other transport equipment and (4) the leasing of intellectual property products and similar products.</p> <p>Only the provision of operating leases<sup>26</sup> is included in this division.</p> <p>This division excludes financial leasing<sup>27</sup> activities (see class 6491_01), renting of real estate (see section L) and the renting of equipment with operator. The latter is classified according to the activities carried out with this equipment, e.g. construction (section F) or transportation (section H).</p>
	771	7710	7710_01	<p><b>Renting and leasing of motor vehicles</b></p> <p>This subclass includes renting and operational leasing of the following types of vehicles e.g. passenger cars (without drivers), trucks, utility trailers and recreational vehicles.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ renting or leasing of vehicles or trucks with driver, see 4922_01, 4923_01</li> <li>▪ financial leasing, see 6491_01</li> </ul>
	772			<p><b>Renting and leasing of personal and household goods</b></p> <p>This group includes the renting of personal and household goods as well as renting of recreational and sports equipment and CDs. Activities generally include short term renting of goods although in some instances, the goods may be leased for longer periods of time.</p>
		7721	7721_01	<p><b>Renting and leasing of recreational and sports goods</b></p> <p>This sub-class includes renting of recreational and sports equipment e.g. pleasure boats, canoes, sailboats, bicycles, beach chairs, skis and umbrellas and other sports equipment.</p>

<sup>26</sup> An operating lease is one where the legal owner is also the economic owner and accepts the operating risks and receives the economic benefits from the asset by using it in a productive activity. One indicator of an operating lease is that it is the responsibility of the legal owner to provide any necessary repair and maintenance of the asset. Under an operating lease the asset remains on the balance sheet of the lessor; paragraph 17.301, page 383, SNA 2008.

<sup>27</sup> A financial lease is one where the lessor as legal owner of an asset passes the economic ownership to the lessee who then accepts the operating risks and receives the economic benefits from using the asset in a productive activity. One indicator of a financial lease is that it is the responsibility of the economic owner to provide any necessary repair and maintenance of the asset. Under a financial lease, the legal owner is shown as issuing a loan to the lessee with whom the lessee acquires the asset. Thereafter the asset is shown on the balance sheet of the lessee and not the lessor.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ renting of video disks, see 7722_01</li> <li>▪ renting of other personal and household goods n.e.c., see 7729_01</li> <li>▪ renting of leisure and pleasure equipment as an integral part of recreational facilities, see 9329_99</li> </ul>
		<b>7722</b>	<b>7722_01</b>	<p><b>Renting of video disks</b></p> <p>This sub-class includes renting of CDs, DVDs etc.</p>
		<b>7729</b>	<b>7729_01</b>	<p><b>Renting and leasing of other personal and household goods</b></p> <p>This sub-class includes renting of all kinds of household or personal goods, to households or industries (except recreational and sports equipment) such as:</p> <ul style="list-style-type: none"> <li>▪ textiles, wearing apparel and footwear</li> <li>▪ furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares</li> <li>▪ jewellery, musical instruments, scenery and costumes</li> <li>▪ books, journals and magazines</li> <li>▪ machinery and equipment used by amateurs or as a hobby e.g. tools for home repairs</li> <li>▪ flowers and plants</li> <li>▪ electronic equipment for household use</li> <li>▪ renting of books</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ renting of cars, trucks, trailers and recreational vehicles without driver, see 7710_01</li> <li>▪ renting of recreational and sports goods, see 7721_01</li> <li>▪ renting of video disks, see 7722_01</li> <li>▪ renting of motorcycles and caravans without driver, see 7730_01</li> <li>▪ renting of office furniture, see 7730_01</li> <li>▪ provision of linen, work uniforms and related items by laundries, see 9601_01</li> </ul>
	<b>773</b>	<b>7730</b>	<b>7730_01</b>	<p><b>Renting and leasing of other machinery, equipment and tangible goods</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries e.g. 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</li> <li>▪ renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers e.g. motorcycles, caravans and campers etc.</li> <li>▪ renting and operational leasing of water-transport equipment without operator e.g. commercial boats and ships</li> <li>▪ renting and operational leasing of air transport equipment without operator e.g. airplanes, hot-air balloons</li> <li>▪ renting and operational leasing of agricultural and forestry machinery and equipment without operator</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ renting and operational leasing of office machinery and equipment without operator e.g. computers and computer peripheral equipment; duplicating machines; accounting machinery and equipment like cash registers, electronic calculators etc.; office furniture</li> <li>▪ renting of accommodation or office containers</li> <li>▪ renting of containers</li> <li>▪ renting of pallets</li> <li>▪ renting of animals (e.g. herds, race horses)</li> <li>▪ renting of clothing other than work uniforms</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ renting of agricultural and forestry machinery or equipment with operator, see 0161_99, 0240_01</li> <li>▪ renting of construction and civil engineering machinery or equipment with operator, see division 43</li> <li>▪ renting of water-transport equipment with operator, see division 50</li> <li>▪ renting of air-transport equipment with operator, see division 51</li> <li>▪ financial leasing, see 6491_01</li> <li>▪ renting of pleasure boats, see 7721_01</li> <li>▪ renting of bicycles, see 7721_01</li> </ul>
	<b>774</b>	<b>7740</b>	<b>7740_01</b>	<p><b>Leasing of intellectual property and similar products, except copyrighted works</b></p> <p>This sub-class 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. Included are:</p> <ul style="list-style-type: none"> <li>▪ leasing of intellectual property products (except copyrighted works, such as books or software)</li> <li>▪ receiving royalties or licensing fees for the use of patented entities, trademarks or service marks, brand names, mineral exploration and evaluation and franchise agreements</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ acquisition of rights and publishing, see divisions 58 and 59</li> <li>▪ producing, reproducing and distributing copyrighted works (books, software, film), see divisions 58 and 59</li> <li>▪ leasing of real estate, see group 681</li> <li>▪ leasing of tangible products (assets), see groups 771, 772, 773</li> <li>▪ renting of video disks, see 7722_01</li> <li>▪ renting of books, see 7729_01</li> </ul>
<b>78</b>				<b>EMPLOYMENT ACTIVITIES</b>
	<b>781</b>	<b>7810</b>	<b>7810_01</b>	<p><b>Activities of employment placement agencies</b></p> <p>This sub-class includes listing employment vacancies and referring</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies:</p> <ul style="list-style-type: none"> <li>▪ personnel search, selection referral and placement activities, including executive placement and search activities</li> <li>▪ activities of casting agencies and bureaus, such as theatrical casting agencies</li> <li>▪ activities of on-line employment placement agencies</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of personal theatrical or artistic agents or agencies, see 7490_99</li> </ul>
	<b>782</b>	<b>7820</b>	<b>7820_01</b>	<p><b>Temporary employment agency activities</b></p> <p>This sub-class includes 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.</p> <p>Units classified here do not provide direct supervision of their employees at the clients' work sites.</p>
	<b>783</b>	<b>7830</b>	<b>7830_01</b>	<p><b>Other human resources provision</b></p> <p>This sub-class includes -provision of human resources for client businesses.</p> <p>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.</p> <p>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.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ provision of human resources functions together with supervision or running of the business, see the class in the respective economic activity of that business</li> <li>▪ provision of human resources to temporarily replace or supplement the workforce of the client, see 7820_01</li> </ul>
<b>79</b>				<p><b>TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES</b></p> <p>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.</p>
	<b>791</b>			<p><b>Travel agency and tour operator activities</b></p> <p>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.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		7911	7911_01	<p><b>Travel agency activities</b></p> <p>This sub-class includes activities of agencies primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients.</p>
		7912	7912_01	<p><b>Tour operator activities</b></p> <p>This sub-class includes arranging and assembling tours that are sold through travel agencies or directly by tour operators. The tours may include any or all of the following:</p> <ul style="list-style-type: none"> <li>▪ transportation</li> <li>▪ accommodation</li> <li>▪ food</li> <li>▪ visits to museums, historical or cultural sites, theatrical, musical or sporting events</li> </ul>
	799	7990	7990_01	<p><b>Other reservation service and related activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ provision of other travel-related reservation services e.g. reservations for transportation, hotels, restaurants, car rentals, entertainment and sport etc.</li> <li>▪ provision of time-share exchange services</li> <li>▪ ticket sales activities for theatrical, sports and other amusement and entertainment events</li> <li>▪ provision of visitor assistance services e.g. provision of travel information to visitors, activities of tourist guides</li> <li>▪ tourism promotion activities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of travel agencies and tour operators, see 7911_01, 7912_01</li> <li>▪ organisation and management of events such as meetings, conventions and conferences, see 8230_01</li> </ul>
<b>80</b>				<p><b>SECURITY AND INVESTIGATION ACTIVITIES</b></p> <p>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 retail sale, construction etc.</p>
	801	8010	8010_01	<p><b>Private security activities</b></p> <p>This sub-class includes the provision of 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 such as armored car services; bodyguard services polygraph services; fingerprinting services; security guard services.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ public order and safety activities, see 8423_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	802	8020	8020_01	<p><b>Security systems service activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance</li> <li>▪ installing, repairing, rebuilding, and adjusting mechanical or electronic locking devices, safes and security vaults</li> </ul> <p>The units carrying out these activities may also engage in selling such security systems, mechanical or electronic locking devices, safes and security vaults.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ installation of security systems, such as burglar and fire alarms, without later monitoring, see 4321_01</li> <li>▪ selling security systems, mechanical or electronic locking devices, safes and security vaults, without monitoring, installation or maintenance services, see 4759_01</li> <li>▪ security consultants, see 7490_99</li> <li>▪ public order and safety activities, see 8423_01</li> <li>▪ providing key duplication services, see 9529_01</li> </ul>
	803	8030	8030_01	<p><b>Investigation activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ investigation and detective service activities</li> <li>▪ activities of all private investigators, independent of the type of client or purpose of Investigation</li> </ul>
81				<p><b>SERVICES TO BUILDINGS AND LANDSCAPE ACTIVITIES</b></p> <p>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.</p>
	811	8110	8110_01	<p><b>Combined facilities support activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ 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.</li> <li>▪ 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.</li> </ul> <p>This sub-class excludes:</p> <p>provision of only one of the support services (e.g. general interior cleaning services) or addressing only a single function</p>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>(e.g. heating), see the appropriate class according to the service provided</p> <p>provision of management and operating staff for the complete operation of a client's establishment, such as a hotel, restaurant, mine, or hospital, see the class of the unit operated</p> <ul style="list-style-type: none"> <li>▪ provision of on site management and operation of a client's computer systems and/or data processing facilities, see 6202_01</li> <li>▪ operation of correctional facilities on a contract or fee basis, see 8423_01</li> </ul>
	<b>812</b>			<p><b>Cleaning activities</b></p> <p>This group includes the activities of general interior cleaning of all types of buildings, exterior cleaning of buildings, specialised cleaning activities for buildings or other specialised 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.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> <li>▪ agricultural pest control, see 0161_99</li> <li>▪ cleaning of new buildings immediately after construction, 4330_01</li> <li>▪ steam-cleaning, sand blasting and similar activities for building exteriors, see 4390_01</li> <li>▪ carpet and rug shampooing, drapery and curtain cleaning, see 9601_01</li> </ul>
		<b>8121</b>	<b>8121_01</b>	<p><b>General cleaning of buildings</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ general (non-specialised) cleaning of all types of buildings, such as offices, houses or apartments, factories, shops, institutions</li> <li>▪ general (non-specialised) cleaning of other business and professional premises and multiunit residential buildings</li> </ul> <p>These activities cover mostly interior cleaning although they may include the cleaning of associated exterior areas such as windows or passageways.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ specialised interior cleaning activities, such as chimney cleaning, cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts, exhaust units, see 8129_01</li> </ul>
		<b>8129</b>	<b>8129_01</b>	<p><b>Other building and industrial cleaning activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ exterior cleaning of buildings of all types, including offices, factories, shops, institutions and other business and professional premises and multiunit residential buildings</li> <li>▪ specialised cleaning activities for buildings such as window cleaning, chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units</li> <li>▪ swimming pool cleaning and maintenance services</li> <li>▪ cleaning of industrial machinery</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ bottle cleaning</li> <li>▪ cleaning of trains, buses, planes, etc.</li> <li>▪ cleaning of the inside of road and sea tankers</li> <li>▪ disinfecting and exterminating activities</li> <li>▪ street sweeping and snow and ice removal</li> <li>▪ other building and industrial cleaning activities, n.e.c.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ agriculture pest control, see 0161_99</li> <li>▪ cleaning of sewers and drains, see 3700_01</li> <li>▪ automobile cleaning, car wash, see 4520_01</li> </ul>
	<b>813</b>	<b>8130</b>	<b>8130_01</b>	<p><b>Landscape care and maintenance service activities</b></p> <p>This sub-class includes planting, care and maintenance of:</p> <ul style="list-style-type: none"> <li>▪ parks and gardens for: <ul style="list-style-type: none"> <li>○ private and public housing</li> <li>○ public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.)</li> <li>○ municipal grounds (parks, green areas, cemeteries etc.)</li> <li>○ highway greenery (roads, train lines and tramlines, waterways, ports)</li> <li>○ industrial and commercial buildings</li> </ul> </li> <li>▪ greenery for: <ul style="list-style-type: none"> <li>○ buildings (roof gardens, façade greenery, indoor gardens)</li> <li>○ sports grounds (e.g. football fields, golf courses etc.), play grounds, lawns for sunbathing and other recreational parks</li> <li>○ stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems)</li> </ul> </li> <li>▪ plants for protection against noise, wind, erosion, visibility and dazzling</li> <li>▪ maintenance of land in order to keep it in good ecological condition</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ commercial production and planting for commercial production of plants, trees, see divisions 01 and 02</li> <li>▪ tree nurseries (except forest tree nurseries), see 01301_01</li> <li>▪ maintenance of land to keep it in good condition for agricultural use, see 0161_99</li> <li>▪ construction activities for landscaping purposes, see section F</li> <li>▪ landscape design and architecture activities, see 7110_01</li> <li>▪ operation of botanical gardens, see 9103_01</li> </ul>
<b>82</b>				<p><b>OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES</b></p> <p>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.</p> <p>This division also includes all support service activities typically provided to businesses not elsewhere classified.</p> <p>Units classified in this division do not provide operating staff to carry out the complete operations of a business.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	821			<p><b>Office administrative and support activities</b></p> <p>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.</p> <p>This group includes also support activities for others on a contract or fee basis, that are ongoing routine business support functions that businesses and organisations traditionally do for themselves.</p> <p>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.</p>
		8211	8211_01	<p><b>Combined office administrative service activities</b></p> <p>This sub-class includes the 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.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ provision of operating staff to carry out the complete operations of a business, see class according to the business/activity performed</li> <li>▪ provision of only one particular aspect of these activities, see class according to that particular activity</li> </ul>
		8219	8219_01	<p><b>Photocopying, document preparation and other specialised office support activities</b></p> <p>This sub-class includes a variety of copying, document preparation and specialised office support activities. The document copying/printing activities included here cover only short-run type printing activities. Included are:</p> <ul style="list-style-type: none"> <li>▪ document preparation</li> <li>▪ document editing or proofreading</li> <li>▪ typing, word processing, or desktop publishing</li> <li>▪ secretarial support services</li> <li>▪ transcription of documents, and other secretarial services</li> <li>▪ letter or resume writing</li> <li>▪ provision of mailbox rental and other mailing activities (except direct mail advertising)</li> <li>▪ photocopying</li> <li>▪ duplicating</li> <li>▪ blueprinting</li> <li>▪ other document copying services without also providing printing services, such as offset printing, quick printing, digital printing, prepress services</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ printing of documents (offset printing, quick printing etc.), see 1811_01</li> <li>▪ direct mail advertising, see 7310_01</li> <li>▪ specialised stenotype services such as court reporting, see 8299_99</li> <li>▪ public stenography services, see 8299_99</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	822	8220	8220_01	<p><b>Activities of call centers</b></p> <p>This sub-class includes using human operators, automatic call distribution, computer telephone integration, interactive voice response systems or similar methods, activities of:</p> <ul style="list-style-type: none"> <li>▪ inbound call centers i.e. answering calls from clients to receive orders, provide product information, deal with customer requests for assistance or address customer complaints</li> <li>▪ outbound call centers to sell or market goods or services to potential customers, undertake market research or public opinion polling and similar activities for clients</li> </ul>
	823	8230	8230_01	<p><b>Organisation of conventions and trade shows</b></p> <p>This sub-class includes organisation, promotion and/or management of events, such as business and trade shows, agricultural shows and fairs, 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.</p>
	829			<p><b>Business support service activities n.e.c.</b></p> <p>This group includes the activities of collection agencies, credit bureaus and all support activities typically provided to businesses not elsewhere classified.</p>
		8291	8291_01	<p><b>Activities of collection agencies and credit bureaus</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ collection of payments for claims and remittance of payments collected to the clients, such as bill or debt collection services</li> <li>▪ 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</li> </ul>
		8292	8292_01	<p><b>Packaging activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ packaging activities on a fee or contract basis, whether or not these involve an automated process:</li> <li>▪ bottling of liquids, including beverages and food</li> <li>▪ packaging of solids (blister packaging, foil-covered etc.)</li> <li>▪ security packaging of pharmaceutical preparations</li> <li>▪ labeling, stamping and imprinting</li> <li>▪ parcel-packing and gift-wrapping</li> <li>▪ packaging of poultry</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of soft drinks and production of mineral water, see 1104_01, 1104_02</li> <li>▪ packaging activities incidental to transport, see 5229_01</li> </ul>
		8299	8299_99	<p><b>Other business support service activities n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ providing verbatim reporting and stenotype recording of live legal proceedings and transcribing subsequent recorded materials, such as court reporting or stenotype recording</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>services, public stenography services</p> <ul style="list-style-type: none"><li>▪ real-time (i.e. simultaneous) closed captioning of live television performances of meetings, conferences</li><li>▪ address bar coding services</li><li>▪ bar code imprinting services</li><li>▪ fundraising organisation services on a contract or fee basis</li><li>▪ mail presorting services</li><li>▪ repossession services</li><li>▪ parking meter coin collection services</li><li>▪ activities of independent auctioneers</li><li>▪ administration of loyalty programmes</li><li>▪ other support activities typically provided to businesses n.e.c.</li></ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ provision of document transcription services, see 8219_01</li><li>▪ providing film or tape captioning or subtitling services, see 5912_01</li></ul>



## SECTION O: PUBLIC ADMINISTRATION AND DEFENSE; COMPULSORY SOCIAL SECURITY

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 PACSIC 2014 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 by non-government units.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
84				<b>PUBLIC ADMINISTRATION AND DEFENSE; COMPULSORY SOCIAL SECURITY</b>
	841			<b>Administration of the State and the economic and social policy of the community</b> 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.
		8411	8411_01	<b>General public administration activities</b> This sub-class includes: <ul style="list-style-type: none"> <li>▪ executive and legislative administration of central, regional and local bodies</li> <li>▪ administration and supervision of fiscal affairs i.e. operation of taxation schemes; duty/tax collection on goods and tax violation investigation; customs administration</li> <li>▪ budget implementation and management of public funds and public debt i.e. raising and receiving of moneys and control of their disbursement</li> <li>▪ administration of overall (civil) Research and Development policy and associated funds</li> <li>▪ administration and operation of overall economic and social planning and statistical services at the various levels of government</li> </ul> This sub-class excludes: <ul style="list-style-type: none"> <li>▪ operation of government owned or occupied buildings, see 6810_01, 6820_01</li> <li>▪ administration of Research and Development policies intended to increase personal well-being and of associated funds, see 8412_01</li> <li>▪ administration of Research and Development policies intended to improve economic performance and competitiveness, see 8413_01</li> <li>▪ administration of defence-related Research and Development policies and of associated funds, see 8422_01</li> <li>▪ operation of government archives, see 9101_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		8412	8412_01	<p><b>Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ public administration of programmes aimed to increase personal well-being e.g. health; education, culture, sport, recreation, environment, housing, social services</li> <li>▪ public administration of Research and Development policies and associated funds for these areas</li> <li>▪ sponsoring of recreational and cultural activities</li> <li>▪ distribution of public grants to artists</li> <li>▪ administration of potable water supply programmes</li> <li>▪ administration of waste collection and disposal operations</li> <li>▪ administration of environmental protection programmes</li> <li>▪ administration of housing programmes</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ sewage, refuse disposal and remediation activities, see divisions 37, 38, 39</li> <li>▪ compulsory social security activities, see 8430_01</li> <li>▪ education activities, see division 85</li> <li>▪ human health-related activities, see division 86</li> <li>▪ activities of libraries and archives (private, public or government operated), see 9101_01</li> <li>▪ operation of museums and other cultural institutions, see 9102_01</li> <li>▪ sporting or other recreational activities, see division 93</li> </ul>
		8413	8413_01	<p><b>Regulation of and contribution to more efficient operation of businesses</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ public administration and regulation, including subsidy allocation, for different economic sectors e.g. agriculture, land use, energy and mining resources, infrastructure, transport, communication, hotels and tourism, wholesale and retail trade</li> <li>▪ administration of Research and Development policies and associated funds to improve economic performance</li> <li>▪ administration of general labour affairs</li> <li>▪ implementation of regional development policy measures, e.g. to reduce unemployment</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ research and experimental development activities, see division 72</li> </ul>
	842			<p><b>Provision of services to the community as a whole</b></p> <p>This group includes foreign affairs, defence and public order and safety activities.</p>
		8421	8421_01	<p><b>Foreign affairs</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations</li> <li>▪ administration, operation and support for information and</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>cultural services intended for distribution beyond national boundaries</p> <ul style="list-style-type: none"> <li>▪ aid to foreign countries, whether or not routed through international organisations</li> <li>▪ provision of military aid to foreign countries</li> <li>▪ management of foreign trade, international financial and foreign technical affairs</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ international disaster or conflict refugee services, see 8890_01</li> </ul>
		8422	8422_01	<p><b>Defence activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ administration, supervision and operation of military defence affairs and land, sea, air and space defence forces such as:</li> <li>▪ combat forces of army, navy and air force</li> <li>▪ engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands</li> <li>▪ reserve and auxiliary forces of the defence establishment</li> <li>▪ military logistics (provision of equipment, structures, supplies etc.)</li> <li>▪ health activities for military personnel in the field</li> <li>▪ administration, operation and support of civil defence forces</li> <li>▪ support for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved</li> <li>▪ administration of defence-related R&amp;D policies and related funds</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ research and experimental development activities, see division 72</li> <li>▪ provision of military aid to foreign countries, see 8421_01</li> <li>▪ activities of military tribunals, see 8423_01</li> <li>▪ provision of supplies for domestic emergency use in case of peacetime disasters, see 8423_01</li> <li>▪ educational activities of military schools, colleges and academies, see 8530_01, 8530_02</li> <li>▪ activities of military hospitals, see 8610_01</li> </ul>
		8423	8423_01	<p><b>Public order and safety activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic regulation, alien registration, maintenance of arrest records</li> <li>▪ firefighting and fire prevention i.e. administration and operation of regular and auxiliary fire brigades in fire prevention, firefighting, rescue of persons and animals, assistance in civic disasters, floods, road accidents etc.</li> <li>▪ administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system, including legal representation and advice on behalf of the government or when provided by the government in cash or services</li> <li>▪ rendering of judgements and interpretations of the law</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ arbitration of civil actions</li> <li>▪ prison administration and provision of correctional services, including rehabilitation services, regardless of whether their administration and operation is done by government units or by private units on a contract or fee basis</li> <li>▪ provision of supplies for domestic emergency use in case of peacetime disasters</li> <li>▪ fishing inspection, protection and patrol services</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ forestry fire-protection and fire-fighting services, see 0240_01</li> <li>▪ firefighting and fire-prevention services at airports provided by non-specialised units, see 5223_01</li> <li>▪ advice and representation in civil, criminal and other cases, see 6910_01</li> <li>▪ operation of police laboratories, see 7120_01</li> <li>▪ administration and operation of military armed forces, see 8422_01</li> <li>▪ activities of prison schools, see division 85</li> <li>▪ activities of prison hospitals, see 8610_01</li> </ul>
	<b>843</b>	<b>8430</b>	<b>8430_01</b>	<p><b>Compulsory social security activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ funding and administration of government-provided social security programmes:</li> <li>▪ sickness, work-accident and unemployment insurance</li> <li>▪ retirement pensions</li> <li>▪ programmes covering losses of income due to maternity, temporary disablement, widowhood etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ non-compulsory social security, see 6530_01</li> <li>▪ provision of welfare services and social work (without accommodation), see 8890_01</li> </ul>

**SECTION P: EDUCATION**

This section includes education at any level, for any profession, oral or written, by radio and television or other means of communication. It includes education by the different institutions in the regular school system, adult education, literacy programmes, military schools and academies, prison schools etc. at their respective levels. The 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 International Standard Classification of Education (ISCED) 2011.

This section also includes instruction primarily concerned with sport and recreational activities such as bridge or golf and education support activities.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>85</b>				<b>EDUCATION</b>
	<b>851</b>	<b>8510</b>		<b>Pre-primary and primary education</b> 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.
			<b>8510_01</b>	<b>Early childhood education</b> This sub-class targets children (including those with special needs or disabled) aged 0 to 2 years and are usually school-based or otherwise institutionalised programmes for a group of children, or programmes designed to support their early cognitive, physical, social and emotional development and introduce them to organised instruction outside of the family context. In early childhood education this provides: <ul style="list-style-type: none"><li>▪ a learning environment that is visually stimulating and language- rich</li><li>▪ programmes which foster self-expression, with an emphasis on language acquisition and the use of language for meaningful communication and with opportunities for active play, so that children can exercise their coordination and motor skills under supervision and through interaction with pedagogically-trained staff</li></ul> This sub-class excludes: <ul style="list-style-type: none"><li>▪ programmes providing only child day-care activities (supervision, nutrition and health), see 8890_01</li><li>▪ pre-primary education, see 8510_02</li></ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>8510_02</b>	<p><b>Pre-primary education</b></p> <p>This sub-class targets children aged 3 years until the age to start primary education and includes programs characterised by interaction with peers and educators, through which children improve their use of language and social skills, develop logical and reasoning skills, talk through their thought processes, get introduced to alphabetical and mathematical concepts, and are encouraged to explore their surrounding world and environment. Supervised gross motor activities (i.e. physical exercise through games and other activities) and play-based activities can be used as learning opportunities to promote social interactions with peers and to develop skills, autonomy and school readiness. Kindergartens, special education for disabled students or those with special needs at this level and provision of literacy programmes for adults are included.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ early childhood education, see 8510_01</li> <li>▪ adult education as defined in group 854</li> <li>▪ child day-care activities, see 8890_01</li> </ul>
			<b>8510_03</b>	<p><b>Primary education</b></p> <p>This sub-class includes education designed to provide students with fundamental skills in reading, writing, and mathematics (i.e. literacy and numeracy) and establish a solid foundation for learning and understanding core areas of knowledge, personal and social development, in preparation for lower secondary education. It focuses on learning at a basic level of complexity with little, if any, specialisation. This level typically lasts six years, upon completion of which children may continue their education at lower secondary level. Special education for disabled or special needs students at this level and provision of literacy programmes for adults are included.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ early childhood education, see 8510_01</li> <li>▪ pre-primary education, see 8510_02</li> <li>▪ adult education as defined in group 854</li> <li>▪ child day-care activities, see 8890_01</li> </ul>
	<b>852</b>			<p><b>Secondary education</b></p> <p>This group includes the provision of general secondary and technical and vocational secondary education.</p>
		<b>8521</b>		<p><b>General secondary education</b></p> <p>This class includes education that lays the foundation for lifelong learning and human development and is capable of furthering education opportunities. Such units provide programmes that are usually on a more subject-oriented basis using more specialised teachers, and more often employ several teachers conducting classes in their field of specialization. Education can be provided in classrooms or through radio, television broadcast, Internet, correspondence or at home.</p> <p>Subject specialization at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes are designated to qualify students either for technical and vocational education or for entrance to higher education without any special subject prerequisite.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>8521_01</b>	<p><b>Lower secondary education</b></p> <p>This sub-class includes education designed for students with six years of primary education, being the most common duration, for transition to more subject-oriented instruction. Included here are:</p> <ul style="list-style-type: none"> <li>▪ junior secondary school, middle school, or junior high school</li> <li>▪ special education for disabled or special needs students at this level</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ Primary education, see 8510_03</li> <li>▪ Upper secondary education, see 8521_02</li> <li>▪ adult education as defined in group 854</li> </ul>
			<b>8521_02</b>	<p><b>Upper secondary education</b></p> <p>This sub-class includes education designed to provide students with more varied, specialised and in-depth instruction than lower secondary education. They are more differentiated, with an increased range of options and streams available. Teachers are often highly qualified in the subjects or fields of specialisation they teach.</p> <p>Upper secondary education begins after 8 to 11 years of education since the beginning of primary education. Pupils enter this level between ages 14 and 16 and end 12 or 13 years after the beginning of primary education (or around age 17 or 18), with 12 years being the most widespread cumulative duration. However, exit from upper secondary education may range across education systems from usually 11 to 13 years of education since the beginning of primary education. Programmes at upper secondary education, are designed to complete secondary education in preparation for tertiary education or provide skills relevant to employment, or both and includes:</p> <ul style="list-style-type: none"> <li>▪ senior secondary school</li> <li>▪ senior high school</li> <li>▪ special education for handicapped students at this level</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ adult education as defined in group 854</li> </ul>
	<b>853</b>	<b>8530</b>		<p><b>Higher education</b></p> <p>This class builds on secondary education and includes provision of post-secondary non-tertiary and tertiary education like advanced vocational or professional education, 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. It includes operation of flying schools, educational activities of military schools, colleges and academies and performing arts schools providing higher education.</p>
			<b>8530_01</b>	<p><b>Post secondary non-tertiary education</b></p> <p>This sub-class builds on secondary education and is designed at the individual acquisition of knowledge, skills and competencies lower than the level of complexity characteristic of tertiary education to prepare students for labour market entry and tertiary education.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>Programs classified here can be referred to in many ways, for example: after upper secondary and before tertiary a non-tertiary vocational<sup>28</sup> qualification or a foundation program in the University. Included here are:</p> <ul style="list-style-type: none"> <li>▪ instruction for tourist guides</li> <li>▪ instruction for chefs, hoteliers and restaurateurs</li> <li>▪ special education for handicapped students at this level</li> <li>▪ cosmetology and barber schools</li> <li>▪ computer repair training</li> <li>▪ driving schools for occupational drivers e.g. of trucks, buses, coaches</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ adult education as defined in group 854</li> </ul>
			<b>8530_02</b>	<p><b>Tertiary education</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ short-cycle tertiary education designed to provide participants with professional knowledge, skills and competencies to enter the labour market</li> <li>▪ provide a pathway to other tertiary education programmes - below the level of a Bachelor's programme or equivalent are also classified here.</li> <li>▪ bachelor's or equivalent level designed to provide participants with intermediate academic and/or professional knowledge, skills and competencies, leading to a first degree or equivalent qualification.</li> <li>▪ master's or equivalent level designed to provide participants with advanced academic and/or professional knowledge, skills and competencies, leading to a second degree or equivalent qualification.</li> <li>▪ doctoral or equivalent level designed primarily to lead to an advanced research qualification.</li> </ul>
	<b>854</b>			<p><b>Other education</b></p> <p>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 specialised training, not comparable to the education in groups 851–853.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> <li>▪ provision of primary education, secondary education or higher education, see groups 851, 852, 853</li> </ul>

<sup>28</sup> Vocational education is defined as educational programmes that are designed for learners to acquire knowledge, skills and competencies specific to a particular occupation, trade, or class of occupations or trades. Such programmes may have work-based components. Successful completion of such programs leads to labour market-relevant, vocational qualifications acknowledged as occupationally-oriented by the relevant national authorities and/or the labour market. Refer to paragraph 54 of ISCED 2011.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		8541	8541_01	<p><b>Sports and recreation education</b></p> <p>This sub-class includes the provision of instruction in athletic activities to groups or individuals, such as by camps and schools. Overnight and day sports instruction camps are also included. This sub-class does not include activities of academic schools, colleges and universities. Instruction may be provided in diverse settings, such as the unit's or client's training facilities, educational institutions or by other means. Instruction provided in this class is formally organised. Included here are:</p> <ul style="list-style-type: none"> <li>▪ sports instruction (baseball, basketball, cricket, football, etc)</li> <li>▪ camps, sports instruction</li> <li>▪ cheerleading instruction</li> <li>▪ gymnastics instruction</li> <li>▪ riding instruction</li> <li>▪ swimming instruction</li> <li>▪ professional sports instructors, teachers, coaches</li> <li>▪ martial arts instruction</li> <li>▪ card game instruction (such as bridge)</li> <li>▪ yoga instruction</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ cultural education, see 8542_01</li> </ul>
		8542	8542_01	<p><b>Cultural education</b></p> <p>This sub-class includes provision of instruction in the arts, drama and music. Units giving this type of instructions might be named "schools", "studios", "classes" etc. They provide formally organised instruction, mainly for hobby, recreational or self-development purposes, but such instruction does not lead to a professional diploma, baccalaureate or graduate degree. Included here are:</p> <ul style="list-style-type: none"> <li>▪ piano teachers and other music instruction</li> <li>▪ art instruction</li> <li>▪ dance instruction and dance studios</li> <li>▪ drama schools (except academic)</li> <li>▪ fine arts schools (except academic)</li> <li>▪ performing arts schools (except academic)</li> <li>▪ photography schools (except commercial)</li> </ul>
		8549	8549_99	<p><b>Other education n.e.c.</b></p> <p>This sub-class includes the provision of instruction and specialised training, generally for adults, not comparable to the general education in groups 851–853. This class does not include activities of academic schools, colleges, and universities. Instruction may be provided in diverse settings, such as the unit's or client's training facilities, educational institutions, the workplace, or the home, and through correspondence, radio, television, Internet, in classrooms or by other means. Such instruction does not lead to a high school diploma, baccalaureate or graduate degree. Included here are:</p> <ul style="list-style-type: none"> <li>▪ education that is not definable by level</li> <li>▪ academic tutoring services</li> <li>▪ college board preparation</li> <li>▪ learning centres offering remedial courses</li> <li>▪ professional examination review courses</li> <li>▪ language instruction and conversational skills instruction</li> <li>▪ speed reading instruction</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"><li>▪ religious instruction</li><li>▪ automobile driving schools</li><li>▪ flying schools</li><li>▪ lifeguard training</li><li>▪ survival training</li><li>▪ public speaking training</li><li>▪ computer training</li></ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ instruction for tourist guides, see 8530_01</li><li>▪ instruction for chefs, hoteliers and restaurateurs, see 8530_01</li><li>▪ special education for handicapped students at this level, see 8530_01</li><li>▪ cosmetology and barber schools, see 8530_01</li><li>▪ computer repair training, see 8530_01</li><li>▪ driving schools for occupational drivers e.g. of trucks, buses, coaches, see 8530_01</li></ul>
	855	8550	8550_01	<p><b>Educational support activities</b></p> <p>This sub-class includes provision of non-instructional services that support educational processes or systems:</p> <ul style="list-style-type: none"><li>▪ educational consulting</li><li>▪ educational guidance counseling services</li><li>▪ educational testing evaluation services</li><li>▪ educational testing services</li><li>▪ organisation of student exchange programs</li></ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ research and experimental development on social sciences and humanities, see 7220_01</li></ul>



**SECTION Q: HUMAN HEALTH AND SOCIAL WORK ACTIVITIES**

This section includes the provision of health and social work 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.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
86				<p><b>HUMAN HEALTH ACTIVITIES</b></p> <p>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 specialised medicine by general practitioners and medical specialists and surgeons. It includes dental practice activities of a general or specialised 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.</p>
	861	8610	8610_01	<p><b>Hospital activities</b></p> <p>This sub-class 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 organisations, university hospitals, military-base and prison hospitals) and specialised hospitals (e.g. mental health and substance abuse hospitals, hospitals for infectious diseases, maternity hospitals, specialised sanatoriums).</p> <p>The activities are chiefly directed to inpatients, are carried out under the direct supervision of medical doctors and include:</p> <ul style="list-style-type: none"> <li>▪ services of medical and paramedical staff</li> <li>▪ services of laboratory and technical facilities, including radiologic and anaesthesiologic services</li> <li>▪ emergency room services</li> <li>▪ provision of operating room services, pharmacy services, food and other hospital services</li> <li>▪ services of family planning centres providing medical treatment such as sterilization and termination of pregnancy, with accommodation</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ laboratory testing and inspection of all types of materials and products, except medical, see 7120_01</li> <li>▪ veterinary activities, see 7500_01</li> <li>▪ health activities for military personnel in the field, see 8422_01</li> <li>▪ dental practice activities of a general or specialised nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology, orthodontic activities, see 8620_02</li> <li>▪ private consultants' services to inpatients, see 8620_01, 8620_02</li> <li>▪ medical laboratory testing, see 8690_02</li> <li>▪ ambulance transport activities, see 8690_02</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	862	8620		<b>Medical and dental practice activities</b>
			8620_01	<p><b>Medical practice activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ medical consultation and treatment in the field of general and specialised medicine by general practitioners and medical specialists and surgeons</li> <li>▪ family planning centres providing medical treatment, such as sterilization and termination of pregnancy, without accommodation</li> <li>▪ private consultants' services to inpatients</li> </ul> <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 organisations and fraternal organisations, as well as in patients' homes.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ inpatient hospital activities, see 8610_01</li> <li>▪ paramedical activities such as those of midwives, nurses and physiotherapists, see 8690_02</li> </ul>
			8620_02	<p><b>Dental practice activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ dental practice activities of a general or specialised nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology</li> <li>▪ orthodontic activities</li> <li>▪ dental activities in operating rooms</li> <li>▪ private consultants' services to inpatients</li> </ul> <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 organisations and fraternal organisations, as well as in patients' homes.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 3250_01</li> <li>▪ inpatient hospital activities, see 8610_01</li> </ul>
	869	8690		<b>Other human health activities</b>
			8690_01	<p><b>Optometry activities</b></p> <p>This sub-class includes optometry activities. Optometry activities may be of general or specialised nature and can be carried out in a private practice or in outpatient clinics.</p>
			8690_02	<p><b>Other human health activities n.e.c.</b></p> <p>This sub-class includes activities for human health not performed by hospitals or by medical doctors, dentists, optometrists. Included are:</p> <ul style="list-style-type: none"> <li>▪ activities of nurses, midwives, physiotherapists or other paramedical practitioners in the field of hydrotherapy, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractice, acupuncture etc.</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>These activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labour organisations and fraternal organisations 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> <ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ activities of medical laboratories such as: <ul style="list-style-type: none"> <li>○ X-ray laboratories and other diagnostic imaging centres</li> <li>○ blood analysis laboratories</li> <li>○ activities of blood banks, sperm banks, transplant organ banks etc.</li> <li>○ ambulance transport of patients by any mode of transport including airplanes. These services are often provided during a medical emergency.</li> </ul> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 3250_01</li> <li>▪ transfer of patients, with neither equipment for lifesaving nor medical personnel, see divisions 49, 50, 51</li> <li>▪ non-medical laboratory testing, see 7120_01</li> <li>▪ testing activities in the field of food hygiene, see 7120_01</li> <li>▪ hospital activities, see 8610_01</li> <li>▪ medical and dental practice activities, see 8620_01</li> <li>▪ nursing care facilities, see 8710_01</li> </ul>
<b>87</b>				<p><b>RESIDENTIAL CARE ACTIVITIES</b></p> <p>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 some level of nursing services.</p>
	<b>871</b>	<b>8710</b>	<b>8710_01</b>	<p><b>Residential nursing care facilities</b></p> <p>This sub-class includes activities of:</p> <ul style="list-style-type: none"> <li>▪ homes for the elderly with nursing care</li> <li>▪ convalescent homes</li> <li>▪ rest homes with nursing care</li> <li>▪ nursing care facilities</li> <li>▪ nursing homes</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ in-home services provided by health care professionals, see division 86</li> <li>▪ activities of homes for the elderly without or with minimal nursing care, see 8730_01</li> <li>▪ social work activities with accommodation, such as orphanages, children's boarding homes and hostels, temporary homeless shelters, see 8790_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	872	8720	8720_01	<p><b>Residential care activities for mental retardation, mental health and substance abuse</b></p> <p>This sub-class 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. Included are:</p> <ul style="list-style-type: none"> <li>▪ facilities for treatment of alcoholism and drug addiction</li> <li>▪ psychiatric convalescent homes</li> <li>▪ residential group homes for the emotionally disturbed</li> <li>▪ mental retardation facilities</li> <li>▪ mental health halfway houses</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ social work activities with accommodation, such as temporary homeless shelters, see 8790_01</li> </ul>
	873	8730	8730_01	<p><b>Residential care activities for the elderly and disabled</b></p> <p>This sub-class 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. Included are:</p> <ul style="list-style-type: none"> <li>▪ assisted-living facilities</li> <li>▪ continuing care retirement communities</li> <li>▪ homes for the elderly with minimal nursing care</li> <li>▪ rest homes without nursing care</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of homes for the elderly with nursing care, see 8710_01</li> <li>▪ social work activities with accommodation where medical treatment or accommodation are not important elements, see 8790_01</li> </ul>
	879	8790	8790_01	<p><b>Other residential care activities</b></p> <p>This sub-class 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, such as:</p> <ul style="list-style-type: none"> <li>▪ 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, e.g. activities of: <ul style="list-style-type: none"> <li>○ orphanages</li> <li>○ children's boarding homes and hostels</li> <li>○ temporary homeless shelters</li> <li>○ institutions that take care of unmarried mothers and their children</li> </ul> </li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>The activities may be carried out by public or private organisations.</p> <ul style="list-style-type: none"> <li>▪ activities of: <ul style="list-style-type: none"> <li>○ halfway group homes for persons with social or personal problems</li> <li>○ halfway homes for delinquents and offenders</li> <li>○ disciplinary camps</li> </ul> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ funding and administration of compulsory social security programmes, see 8430_01</li> <li>▪ activities of nursing care facilities, see 8710_01</li> <li>▪ residential care activities for mental retardation, mental health and substance abuse, see 8720_01</li> <li>▪ residential care activities for the elderly or disabled, see 8730_01</li> <li>▪ adoption activities, see 8890_01</li> <li>▪ short-term shelter activities for disaster victims, see 8890_01</li> </ul>
<b>88</b>				<p><b>SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION</b></p> <p>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.</p>
	<b>881</b>	<b>8810</b>	<b>8810_01</b>	<p><b>Social work activities without accommodation for the elderly and disabled</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ 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 organisations, national or local self-help organisations and by specialists providing counselling services</li> <li>▪ visiting of the elderly and disabled</li> <li>▪ day-care activities for the elderly or for handicapped adults</li> <li>▪ vocational rehabilitation and habilitation activities for disabled persons provided that the education component is limited</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ funding and administration of compulsory social security programmes, see 8430_01</li> <li>▪ activities similar to those described in this class, but including accommodation, see 8730_01</li> <li>▪ day-care activities for handicapped children, see 8890_01</li> </ul>
	<b>889</b>	<b>8890</b>	<b>8890_01</b>	<p><b>Other social work activities without accommodation</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ 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 organisations, disaster relief organisations and national or local self-help organisations and by specialists providing counselling services</li> <li>▪ welfare and guidance activities for children and adolescents</li> <li>▪ adoption activities, activities for the prevention of cruelty to children and others</li> <li>▪ household budget counselling, marriage and family guidance, credit and debt counseling services</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"><li>▪ community and neighbourhood activities</li><li>▪ activities for disaster victims, refugees, immigrants etc., including temporary or extended shelter for them</li><li>▪ vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited</li><li>▪ eligibility determination in connection with welfare aid, rent supplements or food stamps</li><li>▪ child day-care activities, including for handicapped children</li><li>▪ day facilities for the homeless and other socially weak groups</li><li>▪ charitable activities like fund-raising or other supporting activities aimed at social work</li></ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ funding and administration of compulsory social security programmes, see 8430_01</li><li>▪ activities similar to those described in this class, but including accommodation, see 8790_01</li></ul>



**SECTION R: ARTS, ENTERTAINMENT AND RECREATION**

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.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
90				<b>CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES</b>
	900	9000	9000_01	<p><b>Creative, arts and entertainment activities</b></p> <p>This sub-class 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. Included here are:</p> <ul style="list-style-type: none"> <li>▪ production of live theatrical presentations, concerts and opera or dance productions and other stage productions e.g.</li> <li>▪ activities of groups, circuses or companies, orchestras or bands</li> <li>▪ activities of individual artists such as authors, actors, directors, musicians, lecturers or speakers, stage-set designers and builders etc.</li> <li>▪ operation of concert and theatre halls and other arts facilities</li> <li>▪ activities of sculptors, painters, cartoonists, engravers, etchers etc.</li> <li>▪ activities of individual writers, for all subjects including fictional writing, technical writing etc.</li> <li>▪ activities of independent journalists</li> <li>▪ restoring of works of art such as paintings etc.</li> <li>▪ activities of producers or entrepreneurs of arts live events, with or without facilities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ restoring of stained glass windows, see 2310_01</li> <li>▪ manufacture of statues, other than artistic originals, see 2396_01</li> <li>▪ restoring of organs and other historical musical instruments, see 3319_01</li> <li>▪ restoring of historical sites and buildings, see 4100_01</li> <li>▪ motion picture and video production, see 5911_01, 5912_01</li> <li>▪ operation of cinemas, see 5914_01</li> <li>▪ activities of personal theatrical or artistic agents or agencies, see 7490_99</li> <li>▪ casting activities, see 7810_01</li> <li>▪ activities of ticket agencies, see 7990_01</li> <li>▪ operation of museums of all kinds, see 9102_01</li> <li>▪ sports and amusement and recreation activities, see division 93</li> <li>▪ restoring of furniture (except museum type restoration), see 9524_01</li> </ul>
91				<p><b>LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES</b></p> <p>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</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>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).</p> <p>This division excludes sports, amusement and recreation activities, such as the operation of bathing beaches and recreation parks (see division 93).</p>
	<b>910</b>	<b>9101</b>	<b>9101-01</b>	<p><b>Library and archives activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ documentation and information activities of libraries of all kinds, reading, listening and viewing rooms, public archives providing service to the general public or to a special clientele, such as students, scientists, staff, members as well as operation of government archives. It includes organisation of a collection, whether specialised or not; cataloguing collections; lending and storage of books, maps, periodicals, films, records, tapes, works of art etc.; retrieval activities in order to comply with information requests etc.</li> <li>▪ stock photo libraries and services</li> </ul>
		<b>9102</b>	<b>9102_01</b>	<p><b>Museums activities and operation of historical sites and buildings</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ operation of museums of all kinds: <ul style="list-style-type: none"> <li>○ art museums, museums of jewellery, furniture, costumes, ceramics, silverware</li> <li>○ natural history, science and technological museums, historical museums, including military museums</li> <li>○ other specialised museums</li> <li>○ open-air museums</li> </ul> </li> <li>▪ operation of historical sites and buildings</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ renovation and restoration of historical sites and buildings, see section F</li> <li>▪ restoration of works of art and museum collection objects, see 9000_01</li> <li>▪ activities of libraries and archives, see 9101_01</li> </ul>
		<b>9103</b>	<b>9103_01</b>	<p><b>Botanical and zoological gardens and nature reserves activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ operation of botanical and zoological gardens, including children's zoos</li> <li>▪ operation of nature reserves, including wildlife preservation, etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ landscape and gardening services, see 8130_01</li> <li>▪ operation of sport fishing and hunting preserves, see 9319_01</li> </ul>
<b>92</b>				<p><b>GAMBLING AND BETTING ACTIVITIES</b></p> <p>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.</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	920	9200	9200_01	<p><b>Gambling and betting activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ bookmaking and other betting operations</li> <li>▪ off-track betting</li> <li>▪ operation of casinos, including “floating casinos”</li> <li>▪ sale of lottery tickets</li> <li>▪ operation (exploitation) of coin-operated gambling machines</li> <li>▪ operation of virtual gambling web sites</li> </ul> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>▪ operation (exploitation) of coin-operated games, see 9329_99</li> </ul>
93				<p><b>SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES</b></p> <p>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).</p> <p>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.</p>
	931	9311	9311_01	<p><b>Operation of sports facilities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ operation of facilities for indoor or outdoor sports events (open, closed or covered, with or without spectator seating): <ul style="list-style-type: none"> <li>○ football, hockey, cricket, baseball, jai-alai stadiums</li> <li>○ racetracks for auto, dog, horse races</li> <li>○ swimming pools and stadiums</li> <li>○ track and field stadiums</li> <li>○ winter sports arenas and stadiums</li> <li>○ ice-hockey arenas</li> <li>○ boxing arenas</li> <li>○ golf courses</li> <li>○ bowling lanes</li> <li>○ fitness centers</li> </ul> </li> <li>▪ organisation and operation of outdoor or indoor sports events for professionals or amateurs by organisations with own facilities</li> </ul> <p>It includes managing and providing the staff to operate these facilities.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ renting of recreation and sports equipment, see 7721_01</li> <li>▪ operation of ski hills, see 9329_99</li> <li>▪ park and beach activities, see 9329_99</li> </ul>
		9312	9312_01	<p><b>Activities of sports clubs</b></p> <p>This sub-class includes the activities of sports clubs, which, whether professional, semi-professional or amateur clubs, give their members the opportunity to engage in sporting activities.</p> <p>It includes operation of football clubs, bowling clubs, swimming</p>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				clubs, golf clubs, boxing clubs, body-building clubs, winter sports clubs, chess clubs, track and field clubs, shooting clubs, etc.  This sub-class excludes: <ul style="list-style-type: none"> <li>▪ sports instruction by individual teachers, trainers, see 8541_01</li> <li>▪ operation of sports facilities, see 9311_01</li> <li>▪ organisation and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs with their own facilities, see 9311_01</li> </ul>
		9319	9319_01	<b>Other sports activities</b>  This sub-class includes: <ul style="list-style-type: none"> <li>▪ activities of producers or promoters of sports events, with or without facilities</li> <li>▪ activities of individual own-account sportsmen and athletes, referees, judges, timekeepers etc.</li> <li>▪ activities of sports leagues and regulating bodies</li> <li>▪ activities related to promotion of sporting events</li> <li>▪ activities of racing stables, kennels and garages</li> <li>▪ operation of sport fishing and hunting preserves</li> <li>▪ activities of mountain guides</li> <li>▪ support activities for sport or recreational hunting and fishing</li> </ul> This sub-class excludes: <ul style="list-style-type: none"> <li>▪ breeding of racing horses, see 0142_01</li> <li>▪ renting of sports equipment, see 7721_01</li> <li>▪ activities of sport and game schools, see 8541_01</li> <li>▪ activities of sports instructors, teachers, coaches, see 8541_01</li> <li>▪ organisation and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs with/without own facilities, see 9311_01, 9312_01</li> <li>▪ park and beach activities, see 9329_99</li> </ul>
	932			<b>Other amusement and recreation activities</b>  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.
		9321	9321_01	<b>Activities of amusement parks and theme parks</b>  This class includes activities of amusement parks or theme parks, including the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds.
		9329	9329_99	<b>Other amusement and recreation activities n.e.c.</b>  This sub-class includes: <ul style="list-style-type: none"> <li>▪ activities of recreation parks, beaches, including renting of facilities such as bathhouses, lockers, chairs etc.</li> <li>▪ operation of recreational transport facilities, e.g. marinas</li> <li>▪ operation of ski hills</li> <li>▪ renting of leisure and pleasure equipment as an integral part of recreational facilities</li> <li>▪ operation of fairs and shows of a recreational nature</li> <li>▪ operation of discotheques and dance floors</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"><li>▪ operation (exploitation) of coin-operated games</li><li>▪ other amusement and recreation activities (except amusement parks and theme parks) not elsewhere classified</li><li>▪ activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities</li></ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ fishing cruises, see 5011_01, 5021_01</li><li>▪ provision of space and facilities for short stay by visitors in recreational parks and forests and campgrounds, see 5520_01</li><li>▪ beverage serving activities of discotheques, see 5630_01</li><li>▪ trailer parks, campgrounds, recreational camps, hunting and fishing camps, campsites and campgrounds, see 5520_01</li><li>▪ separate renting of leisure and pleasure equipment, see 7721_01</li><li>▪ operation (exploitation) of coin-operated gambling machines, see 9200_01</li><li>▪ activities of amusement parks and theme parks, see 9321_01</li></ul>



**SECTION 5: OTHER SERVICE ACTIVITIES**

This section (as a residual category) includes the activities of membership organisations, the repair of computers and personal and household goods and a variety of personal service activities not covered elsewhere in the classification.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
94				<p><b>ACTIVITIES OF MEMBERSHIP ORGANISATIONS</b></p> <p>This division includes activities of organisations representing interests of special groups or promoting ideas to the general public. These organisations 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 organisations 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).</p>
	941			<p><b>Activities of business, employers and professional membership organisations</b></p> <p>This group includes the activities of units that promote the interests of the members of business and employers organisations. In the case of professional membership organisations, it also includes the activities of promoting the professional interests of members of the profession.</p>
		9411	9411_01	<p><b>Activities of business and employers membership organisations</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ activities of organisations whose members’ interests centre on the development and prosperity of enterprises in a particular line of business or trade, including farming, or on the economic growth and climate of a particular geographical area or political subdivision without regard for the line of business.</li> <li>▪ activities of federations of such associations</li> <li>▪ activities of chambers of commerce, guilds and similar organisations</li> <li>▪ dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organisations</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of trade unions, see 9420_01</li> </ul>
		9412	9412_01	<p><b>Activities of professional membership organisations</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ activities of organisations whose members’ interests centre chiefly on a particular scientific discipline, professional practice or technical field, such as medical associations, legal associations, accounting associations, engineering associations, architects associations etc.</li> <li>▪ activities of associations of specialists engaged in cultural activities, such as associations of writers, painters, performers of various kinds, journalists etc.</li> <li>▪ dissemination of information, the establishment and supervision of standards of practice, representation before</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>government agencies and public relations of professional organisations</p> <ul style="list-style-type: none"> <li>activities of learned societies</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>education provided by these organisations, see division 85</li> </ul>
	942	9420	9420_01	<p><b>Activities of trade unions</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>promoting of the interests of organised labor and union employees</li> <li>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 organisation</li> <li>activities of single plant unions, of unions composed of affiliated branches and of labour organisations composed of affiliated unions on the basis of trade, region, organisational structure or other criteria</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>education provided by such organisations, see division 85</li> </ul>
	949			<p><b>Activities of other membership organisations</b></p> <p>This group includes the activities of units (except business and employers organisations, professional organisations, trade unions) that promote the interests of their members.</p>
		9491	9491_01	<p><b>Activities of religious organisations</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>activities of religious organisations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places</li> <li>activities of organisations providing monastery and convent services</li> <li>religious retreat activities</li> <li>religious funeral service activities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>education provided by such organisations, see division 85</li> <li>health activities by such organisations, see division 86</li> <li>social work activities by such organisations, see divisions 87 and 88</li> </ul>
		9492	9492_01	<p><b>Activities of political organisations</b></p> <p>This sub-class includes activities of political organisations and auxiliary organisations such as young people’s auxiliaries associated with a political party. These organisations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fund-raising etc.</p>
		9499	9499_99	<p><b>Activities of other membership organisations n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>activities of organisations not directly affiliated to a political</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>party furthering a public cause or issue by means of public education, political influence, fund-raising etc. Included are:</p> <ul style="list-style-type: none"> <li>○ citizens initiative or protest movements</li> <li>○ environmental and ecological movements</li> <li>○ organisations supporting community and educational facilities n.e.c.</li> <li>○ organisations for the protection and betterment of special groups, e.g. ethnic and minority groups</li> <li>○ associations for patriotic purposes, including war veterans' associations</li> </ul> <ul style="list-style-type: none"> <li>▪ consumer associations</li> <li>▪ automobile associations</li> <li>▪ associations for the purpose of social acquaintanceship such as rotary clubs, lodges etc.</li> <li>▪ associations of youth, young persons' associations, student associations, clubs and fraternities etc.</li> <li>▪ associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs etc.</li> <li>▪ grant giving activities by membership organisations or others</li> <li>▪ service activities to promote commercial hunting and trapping</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of professional artistic groups or organisations, see 9000_01</li> <li>▪ activities of sports clubs, see 9312_01</li> <li>▪ activities of professional membership associations, see 9412_01</li> </ul>
<b>95</b>				<p><b>REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS</b></p> <p>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.</p> <p>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.</p>
	<b>951</b>			<p><b>Repair of computers and communication equipment</b></p> <p>This group includes the repair and maintenance of computers and peripheral equipment and communications equipment.</p>
		<b>9511</b>	<b>9511_01</b>	<p><b>Repair of computers and peripheral equipment</b></p> <p>This sub-class includes the repair of electronic equipment, such as computers and computing machinery and peripheral equipment:</p> <ul style="list-style-type: none"> <li>▪ desktop computers</li> <li>▪ laptop computers</li> <li>▪ magnetic disk drives, flash drives and other storage devices</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW)</li> <li>▪ printers</li> <li>▪ monitors</li> <li>▪ keyboards</li> <li>▪ mice, joysticks and trackball accessories</li> <li>▪ internal and external computer modems</li> <li>▪ dedicated computer terminals</li> <li>▪ computer servers</li> <li>▪ scanners, including bar code scanners</li> <li>▪ smart card readers</li> <li>▪ virtual reality helmets</li> <li>▪ computer projectors</li> <li>▪ computer terminals like automatic teller machines (ATM's); point-of-sale (POS) terminals, not mechanically operated</li> <li>▪ hand-held computers (PDA's)</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ repair and maintenance of carrier equipment modems, see 9512_01</li> </ul>
		9512	9512_01	<p><b>Repair of communication equipment</b></p> <p>This sub-class includes repair and maintenance of communications equipment such as:</p> <ul style="list-style-type: none"> <li>▪ cordless telephones</li> <li>▪ cellular phones, including smartphones</li> <li>▪ carrier equipment modems</li> <li>▪ fax machines</li> <li>▪ communications transmission equipment (e.g. routers, bridges, modems)</li> <li>▪ two-way radios</li> <li>▪ commercial TV and video cameras</li> </ul>
	952			<p><b>Repair of personal and household goods</b></p> <p>This group includes the repair and servicing of personal and household goods.</p>
		9521	9521_01	<p><b>Repair of consumer electronics</b></p> <p>This sub-class includes repair and maintenance of consumer electronics:</p> <ul style="list-style-type: none"> <li>▪ television, radio receivers</li> <li>▪ video cassette recorders (VCR)</li> <li>▪ CD players</li> <li>▪ household-type video cameras</li> </ul>
		9522	9522_01	<p><b>Repair of household appliances and home and garden equipment</b></p> <p>This sub-class includes repair and servicing of household appliances</p> <ul style="list-style-type: none"> <li>▪ refrigerators, stoves, washing machines, clothes dryers, room air conditioners, etc.</li> <li>▪ home and garden equipment e.g. lawnmowers, edgers, snow- and leaf- blowers, trimmers, etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ repair of hand held power tools, see 3312_01</li> <li>▪ repair of central air conditioning systems, see 4322_01</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		9523	9523_01	<p><b>Repair of footwear and leather goods</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ repair and maintenance of footwear e.g. shoes, boots etc.</li> <li>▪ repair and maintenance of leather goods e.g. luggage and the like</li> </ul>
		9524	9524_01	<p><b>Repair of furniture and home furnishings</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ reupholstering, refinishing, repairing and restoring of furniture and home furnishings including office furniture</li> <li>▪ assembly of self-standing furniture</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ installation of fitted kitchens, shop fittings and the like, see 4330_01</li> </ul>
		9529	9529_01	<p><b>Repair of other personal and household goods</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ repair of bicycles</li> <li>▪ repair and alteration of clothing</li> <li>▪ repair and alteration of jewellery</li> <li>▪ repair of watches, clocks and their parts such as watchcases and housings of all materials; movements, chronometers, etc.</li> <li>▪ repair of sporting goods (except sporting guns)</li> <li>▪ repair of books</li> <li>▪ repair of musical instruments</li> <li>▪ repair of toys and similar articles</li> <li>▪ repair of other personal and household goods</li> <li>▪ piano-tuning</li> <li>▪ providing key duplication services</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ industrial engraving of metals, see 2592_01</li> <li>▪ repair of sporting and recreational guns, see 3311_01</li> <li>▪ repair of hand held power tools, see 3312_01</li> <li>▪ repair of time clocks, time/date stamps, time locks and similar time recording devices, see 3313_01</li> </ul>
96	960			<p><b>OTHER PERSONAL SERVICE ACTIVITIES</b></p> <p>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.</p>
	960			<p><b>Other personal service activities</b></p>
		9601	9601_01	<p><b>Washing and (dry-) cleaning of textile and fur products</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ laundering and dry-cleaning, pressing etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines, whether for the general public or for industrial or commercial clients</li> <li>▪ laundry collection and delivery</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ carpet and rug shampooing and drapery and curtain cleaning, whether on clients' premises or not</li> <li>▪ provision of linens, work uniforms and related items by laundries</li> <li>▪ diaper supply services</li> <li>▪ repair and minor alteration of garments or other textile articles when done in connection with cleaning</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ renting of clothing other than work uniforms, even if cleaning of these goods is an integral part of the activity, see 7730_01</li> <li>▪ repair and alteration of clothing etc., as an independent activity, see 9529_01</li> </ul>
		<b>9602</b>		<b>Hairdressing and other beauty treatment</b>
			<b>9602_01</b>	<p><b>Hairdressing</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women</li> <li>▪ shaving and beard trimming</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ manufacture of wigs, see 3290_99</li> </ul>
			<b>9602_02</b>	<p><b>Other beauty treatment</b></p> <p>This sub-class includes facial massage, manicure and pedicure, make-up etc.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ activities of Turkish baths, sauna and steam baths, solariums, reducing and slandering salons, massage salons etc, see 9609_99</li> </ul>
		<b>9603</b>	<b>9603_01</b>	<p><b>Funeral and related activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ burial and incineration of human or animal corpses and related activities: <ul style="list-style-type: none"> <li>○ preparing the dead for burial or cremation and embalming and morticians' services</li> <li>○ providing burial or cremation services</li> </ul> </li> <li>▪ rental of equipped space in funeral parlours</li> <li>▪ rental or sale of graves</li> <li>▪ maintenance of graves and mausoleums</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>▪ religious funeral service activities, see 9491_01</li> </ul>
		<b>9609</b>	<b>9609_99</b>	<p><b>Other personal service activities n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>▪ activities of Turkish baths, sauna and steam baths, solariums, reducing and slandering salons, massage salons etc.</li> <li>▪ astrological and spiritualists' activities</li> <li>▪ social activities such as escort services, dating services, services</li> </ul>





DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>of marriage bureau</p> <ul style="list-style-type: none"><li>pet care services such as boarding, grooming, sitting and training pets</li><li>genealogical organisations</li><li>shoe shiners, porters, valet car parkers etc.</li><li>concession operation of coin-operated personal service machines (photo booths, weighing machines, machines for checking blood pressure, coin-operated lockers etc.)</li></ul> <p>This class excludes:</p> <ul style="list-style-type: none"><li>veterinary activities, see 7500_01</li><li>activities of fitness centers, see 9311_01</li></ul>



**SECTION T: ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS-AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE**

This Section includes households with employed persons and production activities of households for own use. Information of these activities is collected through household surveys and not business surveys.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
97				<b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL</b>
	970	9700		<p><b>Activities of households as employers of domestic personnel</b></p> <p>This class 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.</p> <p>This class excludes provision of services such as cooking, gardening etc. by independent service providers (companies or individuals), see PACSIC 2014 sub-class according to type of service.</p>
			9700_01	<p><b>Activities of households as employers of house maids</b></p> <p>This sub-class includes activities of households as employers of house maids. In some countries in the Pacific the terminology used may be house help or house girls. Such a person employed usually carries out a variety of work like cleaning the house, doing laundry, cooking, looking after children etc.</p>
			9700_02	<p><b>All other activities of households as employers of domestic personnel</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>activities of households as employers of domestic personnel such as cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>activities of households as employers of house maids, see 9700_01</li> </ul>
98				<p><b>UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF PRIVATE HOUSEHOLDS FOR OWN USE</b></p> <p>This division includes the undifferentiated subsistence goods-producing and services producing activities of households.</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>Households should be classified here only if it is impossible to identify a primary activity for the subsistence activities of the household, otherwise the subsistence activity should be classified to the appropriate industry of PACSIC 2014.</p> </div> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>If households are also engaged in the production of market goods<sup>29</sup>, they are classified to the appropriate goods- and service- producing industry of PACSIC 2014.</p> </div>

<sup>29</sup> Households may consume a part of what they produce and sell the rest. What is sold should be accounted for as an informal activity and not subsistence.



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				For guidance refer to PART IV on Data reporting on the informal sector.
	981	9810	9810_01	<p><b>Undifferentiated goods-producing activities of private households for own use</b></p> <p>This sub-class includes undifferentiated subsistence goods-producing activities of households, i.e., 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.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ households principally engaged in a specific service-producing subsistence activity, see 9820_01</li></ul>
	982	9820	9820_01	<p><b>Undifferentiated service-producing activities of private households for own use</b></p> <p>This sub-class includes 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.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"><li>▪ households engaged in the production of multiple goods for subsistence purposes, see 9820_01</li></ul>

**SECTION U: ACTIVITIES OF EXTRA-TERRITORIAL ORGANISATIONS AND BODIES**

*This Section includes extra-territorial organisations and bodies*

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
99				<b>ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES</b>
	990	9900	9900_01	<b>Activities of extraterritorial organisations and bodies</b> This sub-class includes activities of international organisations such as the United Nations and the specialised agencies of the United Nations system, regional bodies etc., the International Monetary Fund, the World Bank, the World Customs Organization, the Organisation for Economic Co-operation and Development, the Organization of Petroleum Exporting Countries, the European Communities, the European Free Trade Association etc. It also includes activities of diplomatic and consular missions when being determined by the country of their location rather than by the country they represent.



## Chapter 8

### Data reporting on the informal sector

According to SNA the informal sector is broadly characterised as comprising production units that operate on a small scale and at a low level of organisation, with little or no division between labour and capital as factors of production, and with the primary objective of generating income and employment for the persons concerned. Operationally, the sector is defined as the set of **unincorporated enterprises owned by households** which produce at least some products for the market but which either have less than a specified number of employees and/or are not registered under national legislation referring, for example, to tax or social security obligations, or regulatory acts.

Household enterprises in the informal sector encompass a wide range of different activities. In order to describe the heterogeneity of the informal sector, analyse the differences between the various segments regarding their employment and income-generating potential, constraints and other characteristics, and devise appropriate actions for them, policy makers and analysts need data that reveals the structure and composition of the informal sector.

While kind of economic activity is not a criterion by which to define the informal sector, it is an important variable by which to describe its characteristics. It is thus used as one of the standard variables for statistics on the informal sector. It is also often used as a variable for the stratification of the informal sector segment in drawing a representative sample.

Since the definition of the informal sector does not make reference to specific types of activities, in principle all activities classified in PACSIC 2014 could be carried out in the informal sector. In some cases, however, this is highly unlikely due to the nature of the activity. For instance, public administration activities (section O) are not carried out by informal sector units due to the nature of these activities. The same holds for activities of extraterritorial organisations and bodies (section U). For that reason, sections O and U have been excluded from data reporting on the informal sector.

Units classified in PACSIC 2014 section T (Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use) are outside of the scope of the informal sector since a production unit in the informal sector must by definition produce at least some goods or services for sale or barter.

Informal sector activities tend to be concentrated heavily in the sections on agriculture, forestry and fishing; manufacturing; construction; wholesale and retail trade; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities and other service activities. It is still possible that within such sections; divisions, groups, classes or sub-classes activities exist that do not cover informal sector activities. For instance insurance activities (PACSIC division 65) are in principle not carried out by informal units. However, other activities in PACSIC section K (Financial and insurance activities) are sometimes carried out by informal sector units, e.g. other credit granting.

Activities in the informal sector should be classified to the appropriate goods- and service-producing industry of PACSIC 2014, but they need to be identified as informal activities.

The following are some examples of types of activities undertaken in the informal sector by sections and divisions of PACSIC 2014.

Using the top-down approach, the activities can be assigned sub-class codes.



PACSIC 2014				
Section		Division		Informal activities included
A	Agriculture, forestry and fishing	01	Crop and animal production, hunting and related service activities	Selected crop and animal production like leafy vegetables, root crops, fruit, peanuts, betel nuts, kava, poultry farming, goat farming etc.
		02	Forestry and logging	Collection of firewood, sago leaves, mangrove fruit, wild berries are some examples
		03	Fishing and aquaculture	Fishing, trapping crabs, collecting shell fish and sea weeds
B	Mining and quarrying	07	Mining of metal ores	Alluvial mining of gold
		08	Other mining and quarrying	Quarrying activities
C	Manufacturing	10	Manufacture of food products	Drying of fish, manufacture of sweets, pickles, bakery products, e.g. scones and cakes
		11	Manufacture of beverages	Cordials
		12	Manufacture of tobacco products	Brus
		13	Manufacture of textiles	Screen printing
		14	Manufacture of wearing apparel	Tailoring, making of billum dresses
		15	Manufacture of leather and related products	Billum bags
		16	Manufacture of wood and of products of wood and cork except furniture; manufacture of articles of straw and plaiting materials	Carvings, handicraft, mats made of plaiting material
		20	Manufacture of chemicals and chemical products	Traditional dye for cloth
		21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	Traditional medicines
		23	Manufacture of other non-metallic mineral products	Clay pots
				31
		32	Other manufacturing	Combs, brooms, imitation jewellery etc.
		33	Repair and installation of machinery and equipment	Repairs of machinery and equipment
D	Electricity, gas, steam and air conditioning supply	35	Electricity, gas, steam and air conditioning supply	Electricity sold to neighbours
E	Water supply, sewerage, waste management and remediation activities	36	Water collection, treatment and supply	Water carrying



PACISIC 2014				
Section		Division		Informal activities included
F	Construction	41	Construction of buildings	Construction and major repairs and maintenance of buildings
		43	Specialised construction activities	Earthmoving, electrical works, plumbing works, painting, installation of furniture etc.
G	Wholesale and retail trade; repair of motor vehicles, motor cycles	45	Wholesale and retail trade and repair of motor vehicles and motorcycles	Repair of motor vehicles and motorcycles
		46	Wholesale trade, except of motor vehicles and motorcycles	Betel nuts
		47	Retail trade, except of motor vehicles and motor cycles	Food, drinks, garments etc.
H	Transport and storage	49	Land transport	Private cars used for passengers. Freight e.g. goods/parcels dropped off by cars and bicycles and passenger transport
		50	Water Transport	Passenger transport
		52	Warehousing and support activities for transportation	Parking of containers
I	Accommodation and food service activities	55	Accommodation	Provision of accommodation
		56	Food and beverage service activities	Provision of food and beverage
J	Information and communication	59	Motion picture, video and television programme production, sound recording and music publishing activities	Video viewing
		61	Telecommunications	Use of phones
K	Financial and insurance activities	64	Financial service activities, except insurance and pension funds	Pooling and distribution of funds e.g. Sunday-Sunday
L	Real estate activities	68	Real estate activities	Renting out of rooms
M	Professional, scientific and technical activities	69	Legal and accounting activities	Bookkeeping
		71	Architectural and engineering activities; technical testing and analysis	Architectural services
N	Administrative and support service activities	79	Travel agency, tour operator, reservation service and related activities	Guides for instance for the Kokoda trail in Papua New Guinea (PNG)
		81	Services to building and landscaping activities	Mowing of lawns
P	Education	85	Education	Kindergartens
Q	Human health and social work activities	86	Human health activities	Traditional healers



<b>PACSIC 2014</b>				
<b>Section</b>		<b>Division</b>		<b>Informal activities included</b>
		87	Residential care activities	Babysitting
		88	Other social work activities without accommodation	Care giving
R	Arts, entertainment and recreation	90	Creative, arts and entertainment activities	Dancing at hotels or cultural shows
		92	Gambling and betting activities	Card games
S	Other service activities	95	Repair of computers and personal and household goods	Repair of computers, shoes
		96	Other personal service activities	Hairdressing





## Chapter 9

### **Imputed rental services of owner-occupied dwellings**

Imputed rental services of owner-occupied dwellings are outside the scope of the PACSIC 2014, i.e. excluded from statistics by economic activity.

Owner-occupied housing services fall, however, within the production boundary of the SNA, and are therefore included in section L (Real estate activities).

Data on imputed rental services of owner-occupied dwellings can be sourced from the household surveys. In the Pacific they are sourced from the household income and expenditure surveys (HIES).

## Chapter 10

### Further reading

Classifications Classifying by:	Classification title	Published by	Link
Activity	International Standard Industrial Classification (ISIC), Revision 4	United Nations	<a href="http://unstats.un.org/unsd/cr/registry/isic-4.asp">http://unstats.un.org/unsd/cr/registry/isic-4.asp</a>
	Fiji Standard Industrial Classification (FSIC) 2010	Fiji Bureau of Statistics	<a href="http://www.spc.int/prism/fiji/index.php/test-menu-item/51-publication/publication-releases/148-fbos-reports">http://www.spc.int/prism/fiji/index.php/test-menu-item/51-publication/publication-releases/148-fbos-reports</a>
	Papua New Guinea Standard Industrial Classification (PNGSIC 2014)	National Statistical Office	<a href="http://www.spc.int/prism/comingsoon/png.html">http://www.spc.int/prism/comingsoon/png.html</a>
	Australia and New Zealand Standard Industrial Classification (ANZSIC) 2006	Australian Bureau of Statistics or Statistics New Zealand	<a href="http://www.abs.gov.au/ausstats/abs@.nsf/mf/1292.0">http://www.abs.gov.au/ausstats/abs@.nsf/mf/1292.0</a> <a href="http://www.stats.govt.nz/methods/classifications-and-standards/classification-related-stats-standards/industrial-classification.aspx">http://www.stats.govt.nz/methods/classifications-and-standards/classification-related-stats-standards/industrial-classification.aspx</a>
Institutional Sector	System of National Accounts (SNA) 2008, Chapter 4 – Institutional Sector Classification	United Nations	<a href="http://unstats.un.org/unsd/statcom/doc08/sna-chapter4.pdf">http://unstats.un.org/unsd/statcom/doc08/sna-chapter4.pdf</a>
Product	Harmonized Commodity Description and Coding System (HS)	World Customs Organization	<a href="http://www.wcoomd.org/en/topics/nomenclature/overview.aspx">http://www.wcoomd.org/en/topics/nomenclature/overview.aspx</a>
	Standard International Trade Classification (SITC)	United Nations	<a href="http://unstats.un.org/unsd/trade/sitcrev4.htm">http://unstats.un.org/unsd/trade/sitcrev4.htm</a>
	Central Product Classification (CPC)	United Nations	<a href="http://unstats.un.org/unsd/iiss/Central-Product-Classification-CPC.ashx">http://unstats.un.org/unsd/iiss/Central-Product-Classification-CPC.ashx</a>
Functions of Government	Classification of the Functions of Government (COFOG)	United Nations	<a href="http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4">http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4</a>
Education	International Standard Classification of Education (ISCED)	United Nations Educational, Scientific and Cultural Organization	<a href="http://www.uis.unesco.org/Education/Pages/international-standard-classification-of-education.aspx">http://www.uis.unesco.org/Education/Pages/international-standard-classification-of-education.aspx</a>
Occupation	International Standard Classification of Occupations (ISCO)	International Labour Organization	<a href="http://www.ilo.org/public/english/bureau/stat/isco/docs/intro2.htm">http://www.ilo.org/public/english/bureau/stat/isco/docs/intro2.htm</a>
Non-Profit Organisations	International Classification of Non-Profit Organizations (ICNPO)	United Nations	<a href="http://www.protectiamuncii.ro/en/incpo.pdf">http://www.protectiamuncii.ro/en/incpo.pdf</a>

Other resources: Pacific Business Register Development Guide: <http://www.spc.int/prism/>