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# **FIJI STANDARD INDUSTRIAL CLASSIFICATION 2010**

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## **PREFACE**

The Fiji Standard Industrial Classification (FSIC) 2010 is a national classification that is used for classifying data according to kind of economic activity in the fields of economic and social statistics, such as for statistics on national accounts, demography of enterprises, employment and others.

FSIC 2010 has been derived from the International Standard Industrial Classification (ISIC) Rev. 4. Necessary modifications to meet national requirements have been made. This has been done without disturbing the framework of the ISIC Rev. 4 so that international comparisons can be made. The FSIC 2010 replaces the FSIC 2004 which was based on ISIC Rev. 3.

The structure of FSIC 2010 is more detailed than the structure of FSIC 2004 since new industries, especially in the case of services have been identified separately. Relevance of the classification has also been enhanced with the introduction of new high-level categories to better reflect the current economic phenomena e.g. one such innovation is a new section titled “Information and communication.

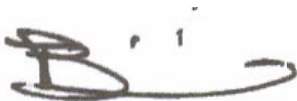
This publication consists of three parts. Part I provides important information for those intending to use the FSIC 2010. Part II, Chapter 1 contains the structure at one- and two-digit levels. Breakdown at these aggregated levels is important because of its use in national accounts, employment and demographic statistics. Chapter 2 contains the detailed classification. Part III contains the detailed corresponding tables between FSIC 2010 and FSIC 2004.

The Economic Statistics Division of the Fiji Islands Bureau of Statistics put in a lot of hard work in producing the FSIC 2010.

In February 2010 the Division came up with the draft classification.

The classification was then put to test from February to July 2010 on the 2008 economy wide business surveys. This enabled the Division to assess business activities carried out in Fiji, in light of which the classification was reviewed.

I am grateful to all those who helped in any way.



T Bainimarama  
Government Statistician

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# PART I

## 1 INTRODUCTION

### 1.1 Historical background

Up until 1982 a modified version of the United Nation's ISIC, also known locally as the ISIC, was used.

In 1983 the Fiji Islands Bureau of Statistics released the first local classification in its true sense. This was called the Fiji Standard Industrial Classification (FSIC) Rev. 2 and was based on the United Nation's ISIC Rev. 2.

In December 2004 the Fiji Islands Bureau of Statistics released the FSIC 2004 which was based on the United Nation's ISIC Rev. 3.1.

### 1.2 Need for revision

Experience in the use of FSIC reveals the need for a periodic review of the structure and definition of its categories and underlying principals since changes take place in the organisation of economic activities in Fiji. It also reveals aspects that should be amplified, clarified or improved in other ways whilst maintaining as much comparability between the revised and the preceding version.

### 1.3 FSIC 2010

The scope of FSIC 2010 extends to economic activities within the production boundary of the System of National Accounts (SNA) 2008 with the exception of undifferentiated services- and goods-producing activities of private households for own use. This activity is captured through household surveys for measuring subsistence.

These economic activities are subdivided in a hierarchical, five-level structure of mutually exclusive categories, facilitating data collection, presentation and analysis at detailed levels of the economy in an internationally comparable, standardized way. The categories at the highest level are called sections, which are alphabetically coded categories intended to facilitate economic analysis. The sections subdivide the entire spectrum of productive activities into broad groupings, such as "Agriculture, forestry and fishing" (section A), "Manufacturing" (section C) and "Information and communication" (section J). The classification is then organized into successively more detailed categories, which are numerically coded: two-digit divisions; three-digit groups; four-digit classes and, at the greatest level of detail, five-digit sub-classes.

The classification classifies statistical units, such as establishments or enterprises, according to the economic activity they mainly engage in. The set of statistical units classified into the same FSIC category is then referred to as an industry, such as the



“construction industry”, which would refer to all units classified in FSIC section F (Construction).

## **2. THE UNDERLYING PRINCIPALS OF THE FSIC 2010**

### **A Purpose and nature of FSIC 2010**

#### **1 General considerations**

In the study of economic phenomena relevant kinds of different elements are taken into account. Distinction and coherence between the elements are put into shape by logical ordering so that information about these phenomena can be made use of. Thus, all economic processes that are to be described in the form of statistics require systematic classification. Classifications are the system of languages used in communication about, and statistical processing of, the phenomena concerned. They divide the universe of statistical data into categories as homogenous as possible. As such the FSIC 2010 is intended to be a standard classification of productive economic activities.

#### **2 Differences from other classifications**

FSIC 2010 is a classification according to **kind of economic activity**, and not a classification according to the type of commodity produced<sup>1</sup> except where a specific commodity contributes significantly to the economy of Fiji e.g. sugarcane.

The kind of economic activity carried out by a statistical unit is the type of production in which it engages. It is the characteristic of the unit according to which it will be grouped with other units for certain statistics, e.g. construction statistics.

FSIC 2010 does not draw distinctions according to kind of ownership, type of legal organisation or mode of operation, because such criteria do not relate to the characteristics of the activity itself.

### **B Principal, secondary and ancillary activities**

An industry is defined as the set of all production units engaged primarily in the same or similar kinds of productive economic activity. In practice however the output of an industry, no matter how narrowly defined, will tend to consist of primary and secondary products because entities comprising the industry will not only engage in principal activity but also secondary and ancillary activities.

The principal activity is the activity that contributes most to the value added of the entity, or the activity the value added of which exceeds that of any other activity of the entity.

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<sup>1</sup> For classification by type of commodity a separate classification was developed by the United Nations: the Central Product Classification. The Fiji Islands Bureau of Statistics does not do a commodity classification but accounts for major commodities in the economic activity classification.

A secondary activity is each separate activity that produces products eventually for third parties and that is not a principal activity of the entity in question. Most economic entities produce at least some secondary products.

Principal and secondary activities cannot be carried out without the support of a number of ancillary activities, such as bookkeeping, transportation, storage, sales promotion, repair and maintenance, security etc.

There are a number of characteristics of ancillary activities that can generally be observed in practice, which help to identify them as ancillary. 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 therefore it is not recorded separately. When ancillary activities carried out centrally for the benefit of two or more principal activities, the cost of these ancillary activities must be allocated over all activities they serve. If information is not available, the cost of the ancillary activity may be distributed simply in proportion to the value of the output.

However, if the establishment undertaking ancillary activities is statistically observable i.e. if separate accounts for the production it undertakes are readily available or if it is in a geographically different location from the establishments it serves, then 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.

The following activities are not to be considered ancillary:

- Producing goods or services as part of fixed capital formation. The type of units most affected are those doing construction work on the account of their parent unit. This approach is in accordance with the classification in FSIC of own-account construction units for which data are available to the construction industry;
- Producing output which, although also used as intermediate consumption by the principal or secondary activity, is for the greater part sold on the market;
- Producing goods that become a physical part of the output of the principal or secondary activity (for example, the production of boxes, tin cans or the like by a department of an enterprise as packaging for its own products);
- Research and development activities, which are considered part of fixed capital formation in the context of SNA.

## **C Principal used in constructing the classification**

### **1 Criteria in respect of divisions and groups**

The main criteria employed in delineating divisions and groups were

- The character of the goods and services produced
- The uses to which goods and services are put, and

- The inputs, the process and the technology of production.

## **2 Criteria in respect of the classes/sub-classes**

The criteria used were to ensure that units falling into each class/sub-class were similar in the kinds of activity in which they engaged.

## **D Statistical units**

### **1 General remarks**

Economic activities are performed by entities that have a legal<sup>2</sup> and operational structure of their own. Most of these entities have complete sets of accounting and administrative records available which statisticians, from the point of view of data collection take advantage of. Where legal and operational structures and record keeping practices are not developed, guidelines are prepared for statistical units to be used so that comparable national and international statistics can be produced. For example, if two or more statistical collections cover the same industrial sector, comparisons between data cannot be made unless the object of comparison applies to the same units. The statistical unit serves as a tool to measure in an unduplicated and yet exhaustive fashion several aspects of the economy. In terms of the gross domestic product particularly, large and complex entities contribute a significant share. These entities may engage in different activities at different places. Using such entities as a whole would give results that are very heterogeneous, so therefore these entities need to be partitioned into smaller units for the sake of more homogenous statistics. The bridge between the organisational structure of economic entities and the statistical units are built and kept up-to-date by a Business Register. These units then serve as a frame for samples for the data requests sent to the units. The register also serves as a source for demographics of enterprises: provides information of births and deaths of enterprises, merges and split-ups, changes to ownership of activity etc.

### **2 Different statistical units**

The systematic description of the economy as represented by the SNA 2008, analyses two interrelated types of transactors and transactions that require two levels of statistical units:

- Establishment is used for the analysis of transactions in goods and services and for the compilation of the production account.
- Enterprise is used as the statistical unit for the compilation of the income accounts, accumulation accounts and the balance sheet accounts, as well as, in the institutional sector classification of economic entities.

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<sup>2</sup> Legal entities are entities whose existence is recognised by law independently of the persons or institutions that may own them.

**Enterprise** can be referred to as an institutional unit engaged in one or more productive activities with autonomy in financial and investment decision-making, as well as, authority and responsibility for allocating resources for the production of goods and services. An enterprise may be a corporation or a quasi-corporation, a non-profit institution or an unincorporated enterprise. Corporate enterprises and non-profit institutions are complete institutional units, whilst unincorporated enterprise is an institutional unit—a household or government unit— only in its capacity as a producer of goods and services. The enterprise is the level of statistical unit at which all information relating to its transactions, including financial and balance-sheet accounts, are maintained, and from which international transactions, an international investment position (when applicable), consolidated financial position and net worth can be derived.

**Establishment** can be referred to 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.

Other statistical units:

The concept of the establishment is to compile data that is classified both by activity and by geographical region. Where precision in either the geographic or the activity dimension is not required, other units that may be used as statistical units for the compilation of production or production-related statistics:

**Kind of activity unit** can be referred to as an enterprise that engages in one kind of economic activity without being restricted to the geographic area in which that activity is carried out.

**Local unit** can be referred to cover all economic activities carried out by an enterprise at or from one location.

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.

**Homogenous unit of production** can be referred to as a production unit in which only a single (non-ancillary) productive activity is carried out. Units of homogeneous production are optimal for a particular type of analysis e.g. input-output analysis and are independent of the location of the activity. If it is desired to compile production accounts and input-output transaction tables by region, it is necessary to treat units of homogeneous production located in different places as separate units even though they may be engaged in the same activity and belong to the same institutional unit.

The following diagram 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

### 3 Classification of statistical units

The principal activity of the unit determines the activity classification of that unit. Secondary and ancillary activities are to be disregarded when classifying a unit. 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 substitute criteria, such as:

- Substitutes based on output, such as:
  - The gross output of the unit that is attributable to the goods or services associated with each activity;
  - 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;
  - Employment according to the proportion of people engaged in the different activities of the unit.

Substitute method should be used with caution since there are problems associated with both the methods e.g. for the output substitutes turnover and value added may not be proportional and for the input substitute 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.

#### 3.1 Treatment of mixed activities

When considerable proportions of the activities of a unit are included in more than one sub-class of FSIC 2010 as a consequence of vertical

integration (for example, tree felling combined with sawmilling); horizontal integration (for example, 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 (when, for example, 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. If value added or substitutes for the different stages in the chain of production activities in a vertically integrated process cannot be determined, then comparisons with other units (e.g., based on market prices for intermediate and final products) could be used. The same precautions for using substitutes as listed above apply here.
- **Treatment of horizontal integration**  
Horizontal integration occurs when activities are carried out simultaneously using the same factors of production, in which case it is not possible to separate activities into different processes, assign them to different units or provide separate data for them, nor would rules relying on allocation of value added or similar measures be 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 in many cases commonly integrated activities are included in the same sub-class of FSIC 2010 even though their outputs have quite different characters e.g. the 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 had been produced in Fiji, it would have been classified with manufacture of basic chemicals. Crude glycerol is a by-product of soap manufacturing and therefore the production process of crude glycerol cannot be separated from the production process of soap; as a result, both productive activities have to be classified in the same FSIC 2010 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 valued added .  
Step 4: Within this group, identify the class that has the highest share of the valued added .share of value added.  
Step 5: Within this class, identify the sub-class that has the highest share of the valued added .

### **3.2 E-commerce**

Gaining popularity in Fiji is the sale of goods and services through the Internet or by other electronic means. 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.

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.

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 FSIC 2010. 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 FSIC 2010 sub-class 47901.

### **3.3 Repair and maintenance**

FSIC 2010 now provides separate categories for the repair of all kinds of goods, however no single high-level category exists that would cover all repair activities. Based on the type of good repaired, the activities are classified as follows:

- Repair of motor vehicles and of motorcycles are classified in sub-classes 45201 and 45401, 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.

### 3.4 Outsourcing/ activities on a fee or contract basis

Some 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.

Contractors are usually classified in the same FSIC 2010 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.

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.

### **3.5 Government activities**

Activities carried out by government units that are specifically attributable to other areas of FSIC 2010 should be classified in the appropriate sub-class of FSIC 2010 and not in division 84 i.e. Public administration and defence; compulsory social security e.g. public hospitals will be classified in sub-class 86101.

### **3.6 Classification of enterprises**

When activities of an enterprise cover a large variety of FSIC 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.

### **3.7 Classification of households**

FSIC includes a category for the classification of households when they are employers of domestic personnel e.g. maids, gardeners, cooks etc. Data on these units are collected for various statistics using sample frames with households as collection units rather than businesses as collection units.

The application of rules for identifying the correct FSIC 2010 code for market activities is difficult to use for goods and services produced for own use since they 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 too cannot be used for identifying 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.

#### **4 Changing the activity code of the statistical unit**

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 these units. It is recommended that such changes be made at a time a major survey is carried out, e.g. an annual census: this is in order that short-term statistics do not become incomparable with longer-term statistics.

#### **5 Capturing information about the activity of units and coding it according to FSIC 2010**

The quality and comparability of statistics produced using FSIC 2010 will depend 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.*

Given the nature of FSIC 2010, the 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.

#### **E Structure and coding system of the FSIC 2010**

##### **1. Overall structure**

In comparison with FSIC 2004, the general structure of FSIC 2010 has not changed. However, more detail has been introduced at all levels.

The name given to the categories at the different levels are:

- One-digit level is known as the Section and totals 21 as opposed to 17 in FSIC 2004,

- Two-digit level is known as the division and totals 83 as opposed to 57 in FSIC 2004,
- Three-digit level is known as the group and totals 186 as opposed to 128 in FSIC 2004,
- Four-digit level is known as the class and totals 299 as opposed to 229 in FSIC 2004, and
- Five-digit level is known as the sub-class and totals 349 as opposed to 306 in FSIC 2004.

## **2. Coding System**

The need to reflect the structure of an economy in a modern way, as well as give due consideration to the importance of some service industries in terms of their contribution to the gross domestic product, the use of letters at the one-digit level, as was in FSIC 2004, is maintained. This is done to make the classification responsive to the tabulation needs of certain users. The use of letters also singles out broad classification categories in contrast to the coding itself, which has remained numerical at the two-, three-, four- and five-digit levels.

## **3. APPLICATION OF THE FSIC 2010**

### **A General remarks**

FSIC 2010 reflects the structure of production, i.e. the way in which economic activities are combined in, and distributed among, producing units in Fiji. It provides a framework for the international comparison of national statistics since it has adopted the same general principles and definitions of the ISIC Rev. 4.

### **B Use of ISIC Rev. 4 in establishing FSIC 2010**

- FSIC 2010 is based on ISIC Rev. 4.
- There are instances when categories are either expanded or contracted, depending on the economic situation in Fiji. If a particular economic sector is especially well developed, or economically of great importance, the relevant classification is expanded. If some other sector of the economy does not exist or is still undeveloped or unimportant in the economy as a whole, the relevant part of the classification has been contracted.
- FSIC 2010 can be easily converted to ISIC Rev. 4 since the categories at the most detailed level of FSIC 2010, 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.

## **C Use of different levels of the classification**

It may be desirable to utilise less detailed classifications according to kind of economic activity for some type of statistics than in the case of some other series. For example, it may not be necessary to classify data according to kind of economic activity in as great detail in national accounting as in industrial statistics. By providing for varied levels of classification like tabulation categories, divisions, groups, classes and sub-classes, FSIC 2010 furnishes a framework for comparable classifications of data at different levels of detail.

## **4. CONCORDANCE**

Part III gives the co-relation between the FSIC 2010 and FSIC 2004 at the most detailed level.

## **PART II**

### **Chapter 1: BROAD STRUCTURE**

#### **SECTIONS AND DIVISIONS**

##### **SECTION DIVISION DESCRIPTION**

<b>A</b>	<b>AGRICULTURE, FORESTRY AND FISHING</b>
01	Crop and animal production, hunting and related service activities
02	Forestry and Logging
03	Fishing and aquaculture
<b>B</b>	<b>MINING AND QUARRYING</b>
07	Mining of Metal Ore
08	Other Mining and quarrying
09	Mining support service activities
<b>C</b>	<b>MANUFACTURING</b>
10	Manufacture of food products
11	Manufacture of beverages
12	Manufacture of tobacco products
13	Manufacture of textiles
14	Manufacture of wearing apparel
15	Manufacture of footwear and leather products
16	Manufacture of wood and of products of wood and cork except furniture; manufacture of articles of straw and plaiting materials
17	Manufacture of paper and paper products
18	Printing, and reproduction of recorded media
19	Manufacture of coke and refined petroleum products
20	Manufacture of chemicals and chemical products
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations

<b>SECTION</b>	<b>DIVISION</b>	<b>DESCRIPTION</b>
	22	Manufacture of rubber and plastics product
	23	Manufacture of other non-metallic mineral products
	24	Manufacture of basic metals
	25	Manufacture of fabricated metal products, except machinery and equipment
	29	Manufacture of motor vehicles, trailers and semi-trailers
	30	Manufacture of other transport equipment
	31	Manufacture of furniture
	32	Other manufacturing
	33	Repair and installation of machinery and equipment
<b>D</b>		<b>ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</b>
	35	Electricity, gas, steam and air conditioning supply
<b>E</b>		<b>WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES</b>
	36	Water collection, treatment and supply
	37	Sewerage
	38	Waste collection, treatment and disposal activities; materials recovery
	39	Remediation activities and other waste management services
<b>F</b>		<b>CONSTRUCTION</b>
	41	Construction of buildings
	42	Civil engineering
	43	Specialised construction activities
<b>G</b>		<b>WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTOR CYCLES</b>
	45	Wholesale and retail trade and repair of motor vehicles and motorcycles
	46	Wholesale trade, except of motor vehicles and motorcycles
	47	Retail trade, except of motor vehicles and motor cycles

**SECTION DIVISION DESCRIPTION**

**H TRANSPORT AND STORAGE**

- 49 Land transport
- 50 Water Transport
- 51 Air Transport
- 52 Warehousing and support activities for transportation
- 53 Post and courier activities

**I ACCOMMODATION AND FOOD SERVICE ACTIVITIES**

- 55 Accommodation
- 56 Food and beverage service activities

**J INFORMATION AND COMMUNICATION**

- 58 Publishing activities
- 59 Motion picture, video and television programme production, sound recording and music publishing activities
- 60 Programme and broadcasting activities
- 61 Telecommunications
- 62 Computer programming, consultancy and related activities
- 63 Information service activities

**K FINANCIAL AND INSURANCE ACTIVITIES**

- 64 Financial service activities, except insurance and pension funds
- 65 Insurance, reinsurance and pension funding, except compulsory social security
- 66 Activities auxiliary to financial service and insurance activities

**L REAL ESTATE ACTIVITIES**

- 68 Real estate activities

**M PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES**

- 69 Legal and accounting activities

<b>SECTION</b>	<b>DIVISION</b>	<b>DESCRIPTION</b>
	70	Activities of head offices; management consultancy activities
	71	Architectural and engineering activities; technical testing and analysis
	72	Scientific research and development
	73	Advertising and market research
	74	Other professional, scientific and technical activities
	75	Veterinary activities
<b>N</b>		<b>ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES</b>
	77	Rental and leasing activities
	78	Activities of employment placement agencies
	79	Travel agency, tour operator, reservation service and related activities
	80	Security and investigation activities
	81	Services to building and landscaping activities
	82	Office administrative, office support and other business support activities
<b>O</b>		<b>PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY</b>
	84	Public administration and defence; compulsory social security
<b>P</b>		<b>EDUCATION</b>
	85	Education
<b>Q</b>		<b>HUMAN HEALTH AND SOCIAL WORK ACTIVITIES</b>
	86	Human health activities
	87	Residential care activities
	88	Other social work activities without accommodation
<b>R</b>		<b>ARTS, ENTERTAINMENT AND RECREATION</b>
	90	Creative, arts and entertainment activities
	91	Libraries, archives, museums and other cultural activities
	92	Gambling and betting activities



**SECTION DIVISION DESCRIPTION**

	93	Sports activities and amusement and recreation activities
<b>S</b>		<b>OTHER SERVICE ACTIVITIES</b>
	94	Activities of membership organisations
	95	Repair of computers and personal and household goods
	96	Other personal service activities
		<b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES- PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE</b>
<b>T</b>		
	97	Activities of households as employers of domestic personnel
	98	Undifferentiated goods- and services- producing activities of private households for own use
		<b>ACTIVITIES OF EXTRA-TERRITORIAL ORGANISATIONS AND BODIES</b>
<b>U</b>		
	99	Activities of extraterritorial organisations and bodies

## Chapter 2: DETAILED CLASSIFICATION

### SECTION A: AGRICULTURE, FORESTRY AND FISHING

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

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>01</b>				<p><b>CROP AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES</b></p> <p>This division includes two basic activities, namely the production of crop products and production of animal products, covering also the forms of organic agriculture, the growing of genetically modified crops and the raising of genetically modified animals. It also includes service activities incidental to agriculture, as well as hunting, trapping and related activities.</p> <p>Group 015 (Mixed farming) breaks with the usual principles for identifying main activity. It accepts that many agricultural holdings have reasonably balanced crop and animal production and that it would be arbitrary to classify them in one category or the other.</p> <p>Agricultural activities exclude any subsequent processing of the agricultural products (classified under 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. However, the preparation of products for the primary markets e.g. drying of tobacco leaves is included here.</p> <p>The division excludes field construction (e.g. agricultural land terracing, drainage, preparing rice paddies etc.) classified in section F (Construction) and buyers and cooperative associations engaged in the marketing of farm products classified in section G.</p>
	<b>011</b>			<p><b>Growing of non-perennial crops</b></p> <p>This group includes the growing of non-perennial crops, i.e. plants that do not last for more than two growing seasons. Included is the growing of these plants for the purpose of seed production.</p>
		<b>0111</b>	<b>01111</b>	<p><b>Growing of cereals (except rice) leguminous crops and oil seeds</b></p> <p>This sub-class includes all forms of growing of cereals e.g. maize grains, leguminous crops e.g. beans and lentils and oil seeds e.g. groundnuts in open fields, including those considered</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>organic farming and the growing of genetically modified crops. The growing of these crops is often combined within agricultural units.</p> <p>This sub-class excludes:            -growing of maize for fodder, see 01191            -growing of edible nuts, see 01251</p>
		<b>0112</b>	<b>01121</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>		<b>Growing of vegetables and melons, roots and tubers</b>
			<b>01131</b>	<p><b>Growing of taro</b></p> <p>This sub-class includes growing of taro.</p>
			<b>01132</b>	<p><b>Growing of cassava</b></p> <p>This sub-class includes growing of cassava</p>
			<b>01133</b>	<p><b>Growing of yam</b></p> <p>This sub-class includes growing of yam</p>
			<b>01134</b>	<p><b>Growing of kumala</b></p> <p>This sub-class includes growing of kumala</p>
			<b>01139</b>	<p><b>Growing of vegetables and melons, roots and tubers n.e.c.</b></p> <p>This sub-class includes:            -growing of leafy or stem vegetables such as cabbages, cauliflower, lettuce, spinach and other leafy or stem vegetables            -growing of fruit bearing vegetables such as cucumbers, eggplants (aubergines), tomatoes and other melons and fruit-bearing vegetables            -growing of root, bulb or tuberous vegetables such as carrots, turnips, garlic, onions (incl. shallots), other alliaceous vegetables and other root, bulb or tuberous vegetables            -growing of mushrooms            -growing of vegetable seeds            -growing of other vegetables            -growing of roots and tubers</p> <p>This sub-class excludes:            -growing of watermelons, see 01226            -growing of mushroom spawn, see 01301            -growing of chilies and peppers (capsicum) and other spices and aromatic crops, see 01289</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		<b>0114</b>	<b>01141</b>	<b>Growing of sugar cane</b>  This sub-class includes growing of sugar cane.
		<b>0115</b>	<b>01151</b>	<b>Growing and curing of tobacco</b>  This sub-class includes growing of unmanufactured tobacco. Preliminary processing e.g. drying of tobacco leaves is included.
		<b>0116</b>	<b>01161</b>	<b>Growing of fibre crops</b>  This sub-class includes growing of cotton or other vegetable textile fibres.
		<b>0119</b>	<b>01191</b>	<b>Growing of other non-perennial crops</b>  This sub-class includes the growing of non-perennial crops n.e.c. such as -growing of fodder roots, clover, alfalfa, maize and other grasses, forage kale and similar forage products -growing of seeds of forage plants -growing of flowers, including production of cut flowers and flower buds -growing of flower seeds  This sub-class excludes: -growing of sunflower seeds, see 01111 -growing of non-perennial spice, aromatic, drug and pharmaceutical crops, see 01289
	<b>012</b>			<b>Growing of perennial crops</b>  This sub-group includes the growing of perennial crops, i.e. plants that lasts for more than two growing seasons, either dying back after each season or growing continuously. Included is the growing of these plants for the purpose of seed production.
		<b>0112</b>	<b>01121</b>	<b>Growing of grapes</b>  This sub-class includes: -growing of wine grapes and table grapes in vineyards
		<b>0122</b>		<b>Growing of tropical and subtropical fruits</b>
			<b>01221</b>	<b>Growing of bananas</b>  This sub-class includes growing of bananas
			<b>01222</b>	<b>Growing of pineapples</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				This sub-class includes growing of pineapples
			<b>01223</b>	<b>Growing of mangoes</b> This sub-class includes growing of mangoes
			<b>01224</b>	<b>Growing of papayas</b> This sub-class includes growing of papayas
			<b>01225</b>	<b>Growing of noni</b> This sub-class includes growing of noni.
			<b>01226</b>	<b>Growing of watermelon</b> This sub-class includes growing of watermelon.
			<b>01229</b>	<b>Growing of tropical and subtropical fruits n.e.c.</b> This sub-class includes growing of tropical and subtropical fruits e.g. avocados and other tropical and subtropical fruits
		<b>0123</b>	<b>01231</b>	<b>Growing of citrus fruits</b> This sub-class includes growing of oranges and other citrus fruit.
		<b>0125</b>	<b>01251</b>	<b>Growing of other tree and bush fruits and nuts</b>  This sub-class includes: -growing of berries: -growing of fruit seeds -growing of edible nuts e.g. peanuts -growing of other tree and bush fruits:  This sub-class excludes: -growing of coconuts, see 01261
		<b>0126</b>	<b>01261</b>	<b>Growing of oleaginous fruits</b>  This sub-class includes growing of oleaginous fruits e.g. coconuts and other oleaginous fruits  This sub-class excludes: -growing of soya beans, groundnuts and other oil seeds, see 01111
		<b>0127</b>		<b>Growing of beverage crops</b>
			<b>01271</b>	<b>Growing of cocoa</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				This sub-class includes growing of cocoa
			<b>01272</b>	<b>Growing of coffee</b> This sub-class includes growing of coffee
		<b>0128</b>		<b>Growing of spices, aromatic, drug and pharmaceutical crops</b>
			<b>01281</b>	<b>Growing of ginger</b> This sub-class includes growing of ginger.
			<b>01282</b>	<b>Growing of yaqona</b> This sub-class includes growing of yaqona.
			<b>01283</b>	<b>Growing of vanilla</b> This sub-class includes growing of vanilla
			<b>01289</b>	<b>Growing of spices, aromatic, drug and pharmaceutical crops n.e.c.</b> This sub-class includes: -growing of perennial and non-perennial spices and aromatic crops not elsewhere specified e.g. pepper (piper), chilies and peppers (capsicum) and other spices and aromatic crops -growing of drug and narcotic crops -growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes
		<b>0129</b>	<b>01299</b>	<b>Growing of other perennial crops</b> This sub-class includes growing of vegetable materials of a kind used primarily for plaiting
		<b>0130</b>	<b>01301</b>	<b>Plant propagation</b> 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 e.g. growing of plants for planting; growing of plants for ornamental purposes, including turf for transplanting; growing of live plants for bulbs, tubers and roots; cuttings and slips; mushroom spawn; operation of tree nurseries, except forest tree nurseries  This sub-class excludes: -growing of plants for the purpose of seed production, see groups 011 and 012

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-operation of forest tree nurseries, see class 0210
	<b>014</b>			<p><b>Animal production</b></p> <p>This group includes raising (farming) 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 01619</li> <li>-farm animal boarding and care, see 01619</li> <li>-production of hides and skins from slaughterhouses, see 10102</li> </ul>
		<b>0141</b>		<b>Raising of cattle and buffaloes</b>
			<b>01411</b>	<p><b>Raising and breeding of cattle and buffaloes</b></p> <p>This sub-class includes raising and breeding of cattle and buffaloes</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-production of raw milk, see 01412</li> </ul>
			<b>01412</b>	<p><b>Production of raw cow milk from cows or buffaloes</b></p> <p>This sub-class includes production of raw cow milk from cows or buffaloes</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-processing of milk, see 10501</li> </ul>
		<b>0142</b>	<b>01421</b>	<p><b>Raising of horses and other equines</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 93199</li> </ul>
		<b>0144</b>		<b>Raising of sheep and goats</b>
			<b>01441</b>	<p><b>Raising and breeding of sheep</b></p> <p>This sub-class includes raising and breeding of sheep</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-sheep shearing on a fee or contract basis, see 01619</li> <li>-production of pulled wool, see 10102</li> </ul>
			<b>01442</b>	<p><b>Raising of goats</b></p> <p>This sub-class includes raising and breeding of goats</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		<b>0145</b>	<b>01451</b>	<b>Raising of swine/pigs</b>  This sub-class includes raising and breeding of swine (pigs)
		<b>0146</b>		<b>Raising of poultry</b>
			<b>01461</b>	<b>Raising and breeding of poultry</b>  This sub-class includes fowls of the species Gallus domesticus (chickens and capons), ducks, geese, turkeys and guinea fowls  This sub-class excludes: -production of feathers or down, see 10101
			<b>01462</b>	<b>Production of eggs</b>  This sub-class includes -poultry farming for production of eggs -operation of poultry hatcheries
		<b>0149</b>		<b>Raising of other animals</b>
			<b>01491</b>	<b>Bee-keeping</b>  This sub-class includes the production of honey.
			<b>01492</b>	<b>Other animal farming; production of animal products n.e.c.</b>  This sub-class includes raising of live animals and production of animal products n.e.c.
		<b>0150</b>	<b>01501</b>	<b>Mixed farming</b>  This sub-class includes the combined production of crops and animals without a specialized 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.  This sub-class excludes: -mixed crop farming, see groups 011 and 012 -mixed animal farming, see group 014
	<b>016</b>	<b>0161</b>	<b>01619</b>	<b>Support activities to agriculture and post-harvest crop activities</b>  This sub-class includes: -support activities for crop production -agricultural activities on a fee or contract basis e.g. preparation of fields, establishing a crop, treatment of



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>crops, crop spraying, including by air, trimming of fruit trees and vines, transplanting of rice, thinning of beets, harvesting and pest control (including rabbits) in connection with agriculture</p> <ul style="list-style-type: none"> <li>-operation of agricultural irrigation equipment</li> <li>-provision of agricultural machinery with operators and crew</li> <li>-maintenance of land to keep it in good condition for agricultural use</li> </ul> <p>-support activities for animal production</p> <ul style="list-style-type: none"> <li>-agricultural activities on a fee or contract basis e.g. activities to promote propagation, growth and output of animals, herd testing services, droving services, poultry caponizing, coop, cleaning etc., activities related to artificial insemination, stud services, sheep shearing, farm animal boarding and care</li> <li>-activities of farriers</li> </ul> <p>-post-harvest crop activities</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>-seed processing for propagation</p> <ul style="list-style-type: none"> <li>-all post-harvest activities aimed at improving the propagation quality of seed through the removal of non-seed materials, undersized, mechanically or insect damaged and immature seeds as well as removing the seed moisture to a safe level for seed storage. This activity includes the drying, cleaning, grading and treating of seeds until they are marketed. The treatment of genetically modified seeds is included here.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-activities of agronomists and agricultural economists, see 74909</li> <li>-landscape gardening, planting, see 81301</li> <li>-maintenance of land to keep it in good ecological condition, see 81301</li> <li>-organization of agricultural shows and fairs, see 82301</li> <li>-activities of farriers</li> <li>-veterinary activities, see 75001</li> <li>-vaccination of animals, see 75001</li> <li>-renting of animals (e.g. herds), see 77301</li> <li>-pet boarding, see 96099</li> <li>-preserving of fruit and vegetables, including dehydration by artificial means, see 10301</li> <li>-stemming and redrying of tobacco, see 12001</li> </ul>
	<b>017</b>	<b>0170</b>	<b>01701</b>	<b>Hunting, trapping and related service activities</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<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> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-hunting for sport or recreation and related service activities, see 93199</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 group 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</p>
			<b>02101</b>	<p><b>Native Forest</b></p> <p>This sub-class includes growing of standing timber and operation of native forest tree nurseries.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-operation of tree nurseries, see 01301</li> <li>-gathering of wild growing non-wood forest products, see 02301</li> <li>-production of wood chips and particles, see 16101</li> </ul>
			<b>02102</b>	<p><b>Pine</b></p> <p>This sub-class includes growing of standing timber operation of pine tree nurseries.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-operation of tree nurseries, see 01301</li> <li>-gathering of wild growing non-wood forest products, see 02301</li> <li>-production of wood chips and particles, see 16101</li> </ul>
			<b>02103</b>	<b>Mahogany</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class includes growing of standing timber and operation of mahogany tree nurseries.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-operation of tree nurseries, see 01301</li> <li>-gathering of wild growing non-wood forest products, see 02301</li> <li>-production of wood chips and particles, see 16101</li> </ul>
	<b>022</b>	<b>0220</b>	<b>02201</b>	<p><b>Logging</b></p> <p>This sub-class includes:</p> <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> <p>The output of this activity can take the form of logs, chips or fire wood.</p> <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 class 0210</li> <li>-gathering of wild growing non-wood forest products, see 02301</li> <li>-production of wood chips and particles, not associated with logging, see 16101</li> </ul>
	<b>023</b>	<b>0230</b>	<b>02301</b>	<p><b>Gathering of non-wood forest products</b></p> <p>This sub-class includes the gathering of non-wood forest products and other plants growing in the wild e.g. nuts, lac and resins, mushrooms, truffles, berries, balata and other rubber-like gums, cork, balsams, vegetable hair, eelgrass, acorns, horse chestnuts, mosses and lichens</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-growing of mushrooms or truffles, see 01139</li> <li>-growing of berries or nuts, see 01251</li> <li>-gathering of fire wood, see 02201</li> </ul>
	<b>024</b>	<b>0240</b>	<b>02401</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: <ul style="list-style-type: none"> <li>-forestry inventories</li> <li>-forest management consulting services</li> <li>-timber evaluation</li> <li>-forest fire fighting and protection</li> <li>-forest pest control</li> </ul> </li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-logging service activities: -transport of logs within the forest</p> <p>This sub-class excludes: -operation of forest tree nurseries, see class 0210</p>
<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>
	<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 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.</p>
		<b>0311</b>		<p><b>Marine fishing</b></p> <p>This class includes activities of vessels engaged in fishing in ocean and coastal waters.</p> <p>This class excludes: -capturing of marine mammals see 01701 -processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10201 -fishing inspection, protection and patrol services, see 84231 -fishing practiced for sport or recreation and related services, see 93299 -operation of sport fishing preserves, see 93299</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			<b>03111</b>	<b>Marine fishing on a commercial basis</b>  This sub-class includes fishing on a commercial basis in ocean and coastal waters.
			<b>03112</b>	<b>Taking of marine crustaceans and molluscs</b>  This sub-class includes taking of marine crabs, prawns, etc in ocean and coastal waters.
			<b>03113</b>	<b>Taking of marine aquatic animals: turtles, sea squirts, tunicates, sea urchins etc</b>  This sub-class includes turtle hunting, fishing for octopus etc in ocean and coastal waters.
			<b>03114</b>	<b>Beach-de-mer diving</b>  This sub-class includes beach-de-mer diving in ocean and coastal waters.
			<b>03115</b>	<b>Gathering of other marine organisms and materials</b>  This sub-class includes gathering of other marine organisms and materials: natural pearls, sponges, coral and algae in ocean and coastal waters.
		<b>0312</b>		<b>Freshwater fishing</b>  This class includes fishing in inland waters.  This class excludes: -fishing inspection, protection and patrol services, see 84231 -fishing practiced for sport or recreation and related services, see 93299 -operation of sport fishing preserves, see 93299
			<b>03121</b>	<b>Freshwater fishing on a commercial basis</b>  This sub-class includes fishing on a commercial basis in inland waters.
			<b>03122</b>	<b>Taking of freshwater crustaceans and molluscs</b>  This sub-class includes taking of freshwater crabs, prawns, kai etc in inland waters
			<b>03123</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>03124</b>	<p><b>Gathering of freshwater materials</b></p> <p>This sub-class includes gathering of freshwater organisms and materials: pearls, etc in inland waters</p>
	<b>032</b>			<p><b>Aquaculture</b></p> <p>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, etc) 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).</p> <p>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.</p>
		<b>0321</b>	<b>03211</b>	<p><b>Marine aquaculture</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-fish farming in sea water including farming of marine ornamental fish</li> <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 crustaceans, bivalves, 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 (marine)</li> <li>-operation of marine worm farms</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-operation of sport fishing preserves, see 93299</li> </ul>
		<b>0322</b>	<b>03222</b>	<p><b>Freshwater aquaculture</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-fish farming in freshwater including farming of freshwater ornamental fish</li> <li>-culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals</li> <li>-operation of fish hatcheries (freshwater)</li> </ul>

## SECTION B: MINING AND QUARRYING

This section includes the extraction of minerals occurring naturally as solids e.g. ores, liquids e.g. petroleum or gases e.g. natural gas. Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining etc. 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.

This section excludes the processing of the extracted materials (see section C—Manufacturing), which also covers the bottling of natural spring and mineral waters at springs and wells (see class 11042) or the crushing, grinding or otherwise treating certain earths, rocks and minerals not carried out in conjunction with mining and quarrying (see class 23999). This section also excludes the usage of the extracted materials without a further transformation for construction purposes (see section F—Construction), the collection, purification and distribution of water (see class 36001), separate site preparation activities for mining (see class 43101) and geophysical, geologic and seismic surveying activities (see class 71101).

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>07</b>				<b>MINING OF METAL ORE</b>
	<b>072</b>			<b>Mining of non-ferrous metal ores</b>
		<b>0729</b>		<b>Mining of other non-ferrous metal ores</b>
			<b>07291</b>	<b>Mining of gold and silver</b>  This sub-class includes mining and preparation of gold and silver ores valued chiefly for the gold and silver content
			<b>07292</b>	<b>Mining of copper</b>  This sub-class includes mining and preparation of copper ores valued chiefly for the copper content
<b>08</b>				<b>OTHER MINING AND QUARRYING</b>
	<b>081</b>	<b>0810</b>	<b>08101</b>	<b>Quarrying of stone, sand and clay</b>  This sub-class includes: -quarrying, rough trimming and sawing of monumental and building stone -quarrying, crushing and breaking of limestone -mining of gypsum and anhydrite -mining of chalk and uncalcined dolomite -extraction and dredging of industrial sand, sand for construction and gravel

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				-breaking and crushing of stone and gravel -quarrying of sand -mining of clays, refractory clays etc  This sub- class excludes: -production of calcined dolomite, see 23942
	<b>089</b>	<b>0899</b>	<b>08999</b>	<b>Mining and quarrying nec</b>  This sub-class includes all other mining and quarrying e.g. salt etc not elsewhere classified
<b>09</b>				<b>MINING SUPPORT SERVICE ACTIVITIES</b>
	<b>099</b>	<b>0990</b>	<b>09901</b>	<b>Support activities for other mining and quarrying</b>  This sub-class includes support services on a fee or contract basis, required for mining activities of divisions 07 and 08: -exploration services, e.g. traditional prospecting methods, such as taking core samples and making geological observations at prospective sites -draining and pumping services, on a fee or contract basis -test drilling and test hole boring  This sub-class excludes: -operating mines or quarries on a contract or fee basis, see division 07 or 08 -specialized repair of mining machinery, see 33121 -geophysical surveying services, on a contract or fee basis, see 71101



## SECTION C: MANUFACTURING

This section includes the physical or chemical transformation of materials, substances, or components into new products, although this cannot be used as the single universal criterion for defining manufacturing (see remark on processing of waste below). 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 characteristically use power-driven machines and materials-handling equipment. However, 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 may process materials or may contract with other units to process their materials for them. Both types of units are included in manufacturing.

The output of a manufacturing process may be finished in the sense that it is ready for utilization or consumption, or it may be semi-finished in the sense that it is to become an input for further manufacturing. For example, 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 specialized components and parts of, and accessories and attachments to, machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. Manufacture of unspecialized 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 specialized components and accessories by moulding or extruding plastic materials are included in sub-class 22201.

Assembly of the component parts of manufactured products is considered manufacturing. This includes the assembly of manufactured products from either self-produced or purchased components.

The recovery of waste, i.e. the processing of waste into secondary raw materials is classified in class 38301 (Materials recovery). While this may involve physical or chemical transformations, this is not considered to be a part of manufacturing. The primary purpose of these activities 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). However, the manufacture 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.

Specialized maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in division 33 (Repair and installation of machinery and equipment). However, 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).

**Remark:** The boundaries of manufacturing and the other sectors of the classification system can be somewhat blurry. As a general rule, the activities in the manufacturing section involve the transformation of materials into new products. Their output is a new product. However, the definition of what constitutes a new product can be somewhat subjective. As clarification, the following activities are considered manufacturing in FSIC:

- milk pasteurizing and bottling (see 10501)
- fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat (see 10201)
- printing and related activities (see 18111)
- ready-mixed concrete production (see 23951)
- wood preserving (see 16101)
- electroplating, plating, metal heat treating, and polishing (see 25901)
- tyre retreading (see 22111)

Conversely, there are activities that, although sometimes involving transformation processes, are classified in other sections of FSIC; in other words, they are not classified as manufacturing. 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>10101</b>	<b>Processing and preserving of poultry</b>  This sub-class includes operation of slaughterhouses engaged in killing, dressing or packing poultry: -production of fresh, chilled or frozen poultry, in carcasses, in cuts and in individual portions

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				<p>-production of dried, salted or smoked poultry</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-manufacture of prepared frozen poultry dishes, see 10751</li> <li>-manufacture of soup containing poultry, see 10799</li> <li>-wholesale trade of poultry, see 46301</li> <li>-packaging of poultry, see 82901</li> </ul>
			<b>10102</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.:</p> <ul style="list-style-type: none"> <li>-production of fresh, chilled or frozen meat, in carcasses, in cuts and in individual portions</li> <li>-production of dried, salted or smoked meat</li> <li>-production of meat products e.g. sausages, salami, pâtés, 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> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-manufacture of prepared frozen meat dishes, see 10751</li> <li>-manufacture of soup containing meat, see 10799</li> <li>-wholesale trade of meat, see 46301</li> <li>-packaging of meat, see 82901</li> </ul>
	<b>102</b>	<b>1020</b>	<b>10201</b>	<p><b>Processing and preserving of fish, crustaceans and molluscs</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-preparation and preservation of fish, crustaceans and mollusks by freezing, deep-freezing, drying, smoking, salting, immersing in brine, canning 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>-production of oils and fats from marine material, see 10401</li> <li>-manufacture of prepared frozen fish dishes, see 10751</li> <li>-manufacture of fish soups, see 10799</li> </ul>
	<b>103</b>	<b>1030</b>	<b>10301</b>	<p><b>Processing and preserving of fruit and vegetables</b></p> <p>This sub-class includes manufacture of food consisting chiefly of fruit or vegetables, except ready-made dishes in frozen or canned form:</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-preserving of fruit, nuts or vegetables by freezing, drying, immersing in oil or in vinegar, canning etc.</p> <p>-manufacture of fruit or vegetable food products</p> <p>-manufacture of fruit or vegetable juices</p> <p>-manufacture of jams, marmalades and table jellies</p> <p>-production of concentrates from fresh fruits and vegetables</p> <p>-manufacture of perishable prepared foods of fruit and vegetables, such as salads, peeled or cut vegetables, tofu (bean curd) etc.</p> <p>-processing and preserving of potatoes:</p> <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> <p>-industrial peeling of potatoes</p> <p>-roasting of nuts</p> <p>-manufacture of nut foods and pastes</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-manufacture of flour or meal of dried leguminous vegetables, see 10612</li> <li>-preservation of fruit and nuts in sugar, see 10731</li> <li>-manufacture of prepared vegetable dishes, see 10751</li> <li>-manufacture of artificial concentrates, see 10799</li> </ul>
				<p>-preserving of fruit, nuts or vegetables by freezing, drying, immersing in oil or in vinegar, canning etc.</p> <p>-manufacture of fruit or vegetable food products</p> <p>-manufacture of fruit or vegetable juices</p> <p>-manufacture of jams, marmalades and table jellies</p> <p>-production of concentrates from fresh fruits and vegetables</p> <p>-manufacture of perishable prepared foods of fruit and vegetables, such as salads, peeled or cut vegetables, tofu (bean curd) etc.</p> <p>-processing and preserving of potatoes:</p> <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> <p>-industrial peeling of potatoes</p> <p>-roasting of nuts</p> <p>-manufacture of nut foods and pastes</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-manufacture of flour or meal of dried leguminous vegetables, see 10612</li> <li>-preservation of fruit and nuts in sugar, see 10731</li> <li>-manufacture of prepared vegetable dishes, see 10751</li> <li>-manufacture of artificial concentrates, see 10799</li> </ul>
	<b>104</b>	<b>1040</b>	<b>10401</b>	<p><b>Manufacture of vegetable and animal oils and fats</b></p> <p>This sub-class includes the manufacture of crude and refined oils</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>and fats from vegetable or animal materials. It includes:</p> <ul style="list-style-type: none"> <li>-processing of vegetable oils by blowing, boiling, dehydration, hydrogenation etc.</li> <li>-manufacture of margarine</li> <li>-manufacture of compound cooking fats</li> <li>-manufacture of non-edible animal oils and fats</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>-wet corn milling, see 10621</li> <li>-production of essential oils, see 20299</li> <li>-treatment of oil and fats by chemical processes, see 20299</li> </ul>
	<b>105</b>	<b>1050</b>		<b>Manufacture of dairy products</b>
			<b>10501</b>	<p><b>Manufacture of dairy products, except ice cream</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-manufacture of fresh liquid milk, pasteurized, sterilized, homogenized and/or ultra heat treated</li> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-manufacture of ice cream and other edible ice such as sorbet, see 10502</li> <li>-activities of ice cream parlours, see 56101</li> <li>-production of raw milk, see 01412</li> <li>-manufacture of non-dairy milk and cheese substitutes, see 10799</li> </ul>
			<b>10502</b>	<p><b>Manufacture of ice cream</b></p> <p>This sub-class includes manufacture of ice cream and other edible ice such as sorbet</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-activities of ice cream parlours, see 56101</li> </ul>
	<b>106</b>			<p><b>Manufacture of grain mill products, starches and starch products</b></p> <p>This group includes the milling of flour or meal from grains or vegetables, the milling, cleaning and polishing of rice, as well as the</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				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.
		<b>1061</b>		<b>Manufacture of grain mill products</b>
			<b>10611</b>	<b>Rice milling</b>  This sub-class includes: -rice milling i.e. production of husked, milled, polished, glazed, parboiled or converted rice -production of rice flour
			<b>10612</b>	<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
			<b>10619</b>	<b>Manufacture of other grain mill products n.e.c.</b>  This sub-class includes: -vegetable milling i.e. production of flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts -manufacture of cereal breakfast foods -manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits or pancakes  This sub-class excludes: -rice milling, see 10611 -flour milling, see 10612 -manufacture of potato flour and meal, see 10301 -wet corn milling, see 10621
		<b>1062</b>	<b>10621</b>	<b>Manufacture of starches and starch products</b>  This sub-class includes: -manufacture of starches from rice, potatoes, maize etc. -wet corn milling -manufacture of glucose, glucose syrup, maltose, etc. -manufacture of gluten -manufacture of tapioca and tapioca substitutes prepared from starch -manufacture of corn oil  This sub-class excludes: -manufacture of lactose (milk sugar), see 10502
	<b>107</b>			<b>Manufacture of other food products</b>  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

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				and spices, as well as perishable and specialty food products.
		<b>1071</b>		<b>Manufacture of bakery products</b>  This class includes the manufacture of fresh, frozen or dry bakery products.
			<b>10711</b>	<b>Bread manufacturing</b>  This sub-class includes the manufacture of all types of bread and rolls, including buns.
			<b>10712</b>	<b>Cake and pastry manufacturing</b>  This sub-class includes: -manufacture of fresh pastry, cakes, pies, tarts etc. -manufacture of preserved pastry goods and cakes -manufacture of frozen bakery products i.e. pancakes, waffles, rolls etc.
			<b>10713</b>	<b>Biscuit manufacturing</b>  This sub-class includes: -manufacture of rusks, biscuits and other “dry” bakery products -manufacture of snack products (cookies, crackers, pretzels etc.), whether sweet or salted -manufacture of tortillas
		<b>1072</b>	<b>10721</b>	<b>Manufacture of sugar</b>  This sub-class includes: -manufacture or refining of sugar (sucrose) and sugar substitutes from the juice of cane etc -manufacture of sugar syrups -manufacture of molasses
		<b>1073</b>	<b>10731</b>	<b>Manufacture of cocoa, chocolate and sugar confectionery</b>  This sub-class includes: -manufacture of cocoa -manufacture chocolate confectionery -manufacture of sugar confectionery -manufacture of chewing gum -preserving in sugar of fruit, nuts, fruit peels and other parts of plants  This sub-class excludes: -manufacture of sucrose sugar, see 10721
		<b>1074</b>	<b>10741</b>	<b>Manufacture of macaroni, noodles, couscous and similar farinaceous products</b>  This sub-class includes manufacture of pastas such as macaroni,

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				noodles, whether or not cooked or stuffed, couscous, canned or frozen pasta products etc
		<b>1075</b>	<b>10751</b>	<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.).</p> <p>This sub-class excludes:          -preparation of meals and dishes for immediate consumption, see division 56          -activities of food service contractors, see division 56</p>
		<b>1079</b>	<b>10799</b>	<p><b>Manufacture of other food products n.e.c.</b></p> <p>This sub-class includes:          -decaffeinating and roasting of coffee; production of coffee products e.g. ground coffee, soluble coffee and extracts and concentrates of coffee and manufacture of coffee substitutes          -blending of tea and mate and manufacture of extracts and preparations based on tea or maté          -manufacture of soups and broths          -manufacture of special foods, such as infant formula; baby foods and foods containing homogenized ingredients          -manufacture of spices, sauces and condiments e.g. mayonnaise; mustard flour and meal and prepared mustard etc.          -manufacture of vinegar          -manufacture of artificial honey and caramel          -manufacture of perishable prepared foods, such as sandwiches and -fresh (uncooked) pizza etc          -manufacture of herb infusions (mint, vervain, chamomile etc.)          -manufacture of yeast          -manufacture of extracts and juices of meat, fish, crustaceans or molluscs          -manufacture of non-dairy milk and cheese substitutes          -manufacture of egg products, egg albumin          -processing of salt into food-grade salt, e.g. iodized salt          -manufacture of artificial concentrates</p> <p>This sub-class excludes:          -growing of spice crops, see class 0128</p> <p>-manufacture of perishable prepared foods of fruit and vegetables (e.g. salads, peeled vegetables, bean curd), see 10301          -manufacture of frozen pizza, see 10751          -manufacture of spirits, beer, wine and soft drinks, see division 11          -preparation of botanical products for pharmaceutical use, see 21001</p>



<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
	<b>108</b>	<b>1080</b>	<b>10801</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> <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 10201</li> <li>-production of oilseed cake, see 10401</li> <li>-activities resulting in by-products usable as animal feed without special treatment, e.g. oilseeds (see 10401), grain milling residues (see class 1061) etc.</li> </ul>
<b>11</b>	<b>110</b>			<b>MANUFACTURE OF BEVERAGES</b>
		<b>1101</b>	<b>11011</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 non-distilled alcoholic beverages, see 11021, 11031</li> <li>-merely bottling and labeling, see 46301 (if performed as part of wholesale) and 82901 (if performed on a fee or contract basis)</li> </ul>
		<b>1102</b>	<b>11021</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 10799</li> <li>-merely bottling and labeling, see 46302 (if performed as part of wholesale) and 82901 (if performed on a fee or contract basis)</li> </ul>
		<b>1103</b>	<b>11031</b>	<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> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-manufacture of low alcohol or non-alcoholic beer
		<b>1104</b>		<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 10301</li> <li>-manufacture of milk-based drinks, see 10501</li> <li>-manufacture of coffee, tea and maté products, see 10799</li> <li>-manufacture of alcohol-based drinks, see 11011, 11021, 11031</li> <li>-manufacture of non-alcoholic wine, see 11021</li> <li>-manufacture of non-alcoholic beer, see 11031</li> <li>-merely bottling and labeling, see 46302 (if performed as part of wholesale) and 82901 (if performed on a fee or contract basis)</li> </ul>
			<b>11041</b>	<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>
			<b>11042</b>	<p><b>Production of mineral water</b></p> <p>This sub-class includes production of natural mineral waters and other bottled waters</p>
		<b>1105</b>	<b>11051</b>	<p><b>Pounding and packing of yaqona (kava)</b></p> <p>This sub-class includes the pounding and packing of yaqona (kava)</p>
<b>12</b>				<b>MANUFACTURE OF TOBACCO PRODUCTS</b>
	<b>120</b>	<b>1200</b>	<b>12001</b>	<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 01151,</li> </ul>
<b>13</b>				<b>MANUFACTURE OF TEXTILES</b>
	<b>131</b>	<b>1310</b>	<b>13101</b>	<p><b>Spinning, weaving and finishing of textiles</b></p> <p>This sub-class includes</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-preparation and spinning of textile fibres</p> <p>- weaving of textiles</p> <p>-finishing of textiles e.g. bleaching of jeans, pleating and similar work on textiles, waterproofing, coating, rubberizing or impregnating of garments, silk-screen printing on textiles and wearing apparel</p>
	<b>139</b>	<b>1390</b>	<b>13901</b>	<p><b>Manufacture of made-up textile articles, except apparel and manufacture of cordage, rope, twine and netting</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 knitted or crocheted fabrics. It includes blankets; bed, table, toilet or kitchen linen; quilts, cushions, pillows, sleeping bags etc.</li> <li>-manufacture of made-up furnishing articles e.g. curtains; valances; blinds; bedspreads; furniture, cars or machine covers; tarpaulins; tents; camping goods; sails; flags; banners; dust cloths; dishcloths and similar articles; life jackets, parachutes etc.</li> <li>-manufacture of hand-woven tapestries</li> <li>-manufacture of tire covers</li> <li>-manufacture of twine, cordage, rope and cables of textile fibres or strip or the like, whether or not impregnated, coated, covered or sheathed with rubber or plastics</li> <li>-manufacture of knotted netting of twine, cordage or rope</li> <li>-manufacture of products of rope or netting 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 textile articles for technical use, see 13901</li> <li>-manufacture of hairnets, see 14101</li> </ul>
<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:</p>
	<b>141</b>	<b>1410</b>	<b>14101</b>	<p><b>Manufacture of wearing 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</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>crocheted fabric, lace etc. for men, women and children e.g. shirts, T-shirts, underpants, briefs, pyjamas, nightdresses, dressing gowns, blouses, slippers, brassieres, corsets etc.</p> <p>-manufacture of babies' garments, tracksuits, ski suits, swimwear etc.</p> <p>-manufacture of hats and caps</p> <p>-manufacture of other clothing accessories: gloves, belts, shawls, ties, hairnets etc.</p> <p>-custom tailoring</p> <p>-manufacture of footwear of textile material without applied soles</p> <p>-manufacture of parts of the products listed</p> <p>This sub-class excludes:</p> <p>-manufacture of footwear, see 15201</p> <p>-manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 22199, 22201</p> <p>-repair of wearing apparel, see 95299</p>
<b>15</b>				<b>MANUFACTURE OF FOOTWEAR AND LEATHER PRODUCTS</b>
	<b>152</b>	<b>1520</b>	<b>15201</b>	<p><b>Manufacture of footwear and leather products</b></p> <p>This sub-class includes:</p> <p>-manufacture of footwear for all purposes, of any material, by any process, including moulding (see below for exceptions)</p> <p>-manufacture of leather parts of footwear i.e. manufacture of uppers and parts of uppers, outer and inner soles, heels etc.</p> <p>-manufacture of gaiters, leggings and similar articles</p> <p>-manufacture of luggage, handbags, saddlery and harness and other articles not elsewhere classified of leather or composition leather. Also included here is the manufacture of luggage, handbags and the like when made of other materials (mostly imitation leather) such as plastics, textile materials, vulcanised fibre or paperboard.</p> <p>This sub-class excludes:</p> <p>-manufacture of footwear of textile material without applied soles, see 14101</p> <p>-manufacture of wooden shoe parts (e.g. heels and lasts), see 16201</p> <p>-manufacture of rubber boot and shoe heels and soles and other rubber footwear parts, see 22199</p> <p>-manufacture of plastic footwear parts, see 22201</p>
<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>
	<b>161</b>	<b>1610</b>	<b>16101</b>	<p><b>Sawmilling and planing of wood</b></p> <p>This sub-class includes:</p> <p>-sawing, planing and machining of wood</p> <p>-slicing, peeling or chipping logs</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-manufacture of unassembled wooden flooring            -manufacture of wood wool, wood flour, chips, particles            This sub-class also includes drying of wood and impregnation or chemical treatment of wood with preservatives or other materials</p> <p>This sub-class excludes:            -logging and production of wood in the rough, see 02201            -manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 16201            -manufacture of shingles and shakes, beadings and mouldings, see 16201</p>
	<b>162</b>			<b>Manufacture of products of wood, cork, straw and plaiting materials</b>
		<b>1620</b>	<b>16201</b>	<p><b>Manufacture of products of wood, cork, straw and plaiting materials</b></p> <p>This sub-class includes the manufacture of products of wood, cork, straw or plaiting materials, including basic shapes as well as assembled products:            -manufacture of veneer sheets and wood-based panels thin enough to be used for veneering, making plywood or other purposes            -manufacture of builders' carpentry and joinery intended to be used primarily in the construction industry e.g. beams, rafters, wooden beadings and mouldings. It includes manufacture of prefabricated buildings, or elements thereof, predominantly of wood; manufacture of mobile homes and manufacture of wood partitions (except free standing)            -manufacture of wooden containers e.g. boxes, crates, barrels, vats, cable-drums etc.            -manufacture of other products of wood and articles of cork, straw and plaiting materials e.g. wooden handles for tools, brooms, brushes; wooden boot or shoe parts (e.g. heels); wooden clothes hangers; wooden mirror and picture frames; wooden frames for artists' canvases; household utensils and kitchenware of wood; wooden statuettes and ornaments, wooden cases for jewellery, cutlery and similar articles; wooden handles for umbrellas; canes; products of plaiting materials e.g. mats, screens, basket-ware</p> <p>This sub-class excludes:            -manufacture of unassembled wooden flooring, see 16101            -manufacture of kitchen cabinets, bookcases, wardrobes etc., see 31001            -manufacture of wood partitions, free standing, see 31001            -manufacture of mats or matting of textile materials, see 13901            -manufacture of wooden footwear, see 15201            -manufacture of matches, see 20299            -manufacture of furniture, see 31001            -manufacture of wooden toys, see 32999            -manufacture of brushes and brooms, see 32999            -manufacture of caskets, see 32999</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
17				<b>MANUFACTURE OF PAPER AND PAPER PRODUCTS</b>
	170			<b>Manufacture of paper and paper products</b>
		1701	17011	<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 créped 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 17021</li> <li>-manufacture of further-processed articles of paper, paperboard or pulp, see 17099</li> <li>-manufacture of abrasive paper, see 23999</li> </ul>
		1702	17021	<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 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 17099</li> <li>-manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 17099</li> </ul>
		1709	17099	<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 e.g. cleansing tissues; handkerchiefs, towels, serviettes; toilet paper; sanitary towels and tampons, napkins and napkin liners for babies; cups, dishes and trays</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				<ul style="list-style-type: none"> <li>-manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc.</li> <li>-manufacture of printing and writing paper; computer printout paper; self-copy paper; gummed or adhesive paper and duplicator stencils and carbon 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 17011</li> <li>-printing on paper products, see 18111</li> <li>-manufacture of playing cards, see 32999</li> <li>-manufacture of games and toys of paper or paperboard, see 32999</li> </ul>
<b>18</b>				<b>PRINTING, AND REPRODUCTION OF RECORDED MEDIA</b>
	<b>181</b>	<b>1811</b>	<b>18111</b>	<p><b>Printing and service activities related to 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> <li>-printing on labels or tags (lithographic, gravure printing, flexographic printing, other)</li> <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> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>-preparation of plates and dies for relief stamping or printing</li> <li>-production of proofs</li> <li>-artistic work including preparation of litho stones and prepared woodblocks</li> <li>-production of reprographic products</li> <li>-design of printing products e.g. sketches, layouts, dummies etc.</li> <li>-other graphic activities such as die-sinking or die-stamping, Braille copying, punching and drilling, embossing, varnishing and laminating, collating and inseting, creasing</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-silk-screen printing on textiles and wearing apparel, see 13101</li> <li>-manufacture of paper articles, such as binders, see 17099</li> </ul>
	<b>182</b>	<b>1820</b>	<b>18201</b>	<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 18111</li> <li>-publishing of software, see 58201</li> <li>-production and distribution of motion pictures, video tapes and movies on DVD or similar media, see 59101</li> <li>-reproduction of motion picture film for theatrical distribution, see 59101</li> <li>-production of master copies for records or audio material, see 59201</li> </ul>
<b>19</b>				<b>MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS</b>
	<b>192</b>	<b>1920</b>	<b>19201</b>	<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:</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> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol)
<b>20</b>				<b>MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS</b>
	<b>201</b>			<b>Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms</b>  This group includes the manufacture of basic chemical products, fertilizers and associated nitrogen compounds, as well as plastics and synthetic rubber in primary forms.
		<b>2012</b>	<b>20121</b>	<b>Manufacture of fertilizers and nitrogen compounds</b>  This sub-class includes: -manufacture of fertilizers: straight or complex nitrogenous, phosphatic or potassic fertilizers; urea, crude natural phosphates and crude natural potassium salts -manufacture of associated nitrogen products: nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium -manufacture of potting soil with peat as main constituent -manufacture of potting soil mixtures of natural soil, sand, clays and minerals  This sub-class excludes: -manufacture of agrochemical products, such as pesticides, see 20211 -operation of compost dumps, see 38201
		<b>2019</b>	<b>20199</b>	<b>Manufacture of basic chemicals, plastics and synthetic rubber in primary forms not elsewhere classified</b>  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: -manufacture of liquefied or compressed inorganic industrial or medical gases e.g. refrigerant gases; mixed industrial gases; inert gases such as carbon dioxide etc -manufacture of dyes and pigments from any source in basic form or as concentrate -manufacture of chemical elements -manufacture of inorganic acids except nitric acid -manufacture of alkalis, lyes and other inorganic bases except ammonia -manufacture of other inorganic compounds -manufacture of basic organic chemicals e.g. fermentation of sugarcane, corn etc to produce alcohol and esters -manufacture of distilled water -manufacture of synthetic aromatic products

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-manufacture of plastics and synthetic rubber in primary forms -manufacture of plastics in primary forms -manufacture of synthetic rubber in primary forms
	<b>202</b>			<b>Manufacture of other chemical products</b>
		<b>2021</b>	<b>20211</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 20121</li> </ul>
		<b>2022</b>	<b>20221</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> <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>
		<b>2023</b>	<b>20231</b>	<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 e.g. washing powders in solid or liquid form and detergents; dish-washing preparations; textile softeners</li> <li>-manufacture of cleaning and polishing products e.g. 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 e.g. 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;</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>dentifrices and preparations for oral hygiene, including denture fixative preparations; shaving preparations, including pre-shave and aftershave preparations; deodorants and bath salts; depilatories</p> <p>This sub-class excludes: -extraction and refining of natural essential oils, see 20299</p>
		<b>2029</b>	<b>20299</b>	<p><b>Manufacture of other chemical products n.e.c.</b></p> <p>This sub-class includes: -manufacture of propellant powders -manufacture of gelatine and its derivatives, glues and prepared adhesives, including rubber-based glues and adhesives -manufacture of extracts of natural aromatic products -manufacture of resinoids -manufacture of aromatic distilled waters -manufacture of mixtures of odoriferous products for the manufacture of perfumes or food -manufacture of chemical preparations for photographic uses -manufacture of various chemical products e.g. 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; composite diagnostic or laboratory reagents -manufacture of writing and drawing ink -manufacture of matches</p> <p>This sub-class excludes: -manufacture of printing ink, see 20221 -manufacture of perfumes and toilet preparations, see 20231</p>
<b>21</b>				<b>MANUFACTURE OF BASIC PHARMACEUTICAL PRODUCTS AND PHARMACEUTICAL PREPARATIONS</b>
	<b>210</b>	<b>2100</b>	<b>21001</b>	<p><b>Manufacture of pharmaceuticals, medicinal chemical and botanical products</b></p> <p>This sub-class includes: -manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments including homeopathic preparations -processing of blood -manufacture of medical impregnated wadding, gauze, bandages, dressings etc. -preparation of botanical products (grinding, grading, milling) for pharmaceutical use</p> <p>This sub-class excludes: -manufacture of herb infusions (mint, chamomile etc.), see 10799 -wholesale of pharmaceuticals, see 46491 -retail sale of pharmaceuticals, see 47721 -research and development for pharmaceuticals and biotech</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				pharmaceuticals, see 72101 -packaging of pharmaceuticals, see 82901
22				<b>MANUFACTURE OF RUBBER AND PLASTICS PRODUCT</b>
	221			<b>Manufacture of rubber products</b>
		2211	22111	<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:</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 22199</li> <li>-tyre and tube repair, fitting or replacement, see 45201</li> </ul>
		2219	22199	<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>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>-manufacture of tyre cord fabrics, see 13901</li> <li>-manufacture of apparel of elastic fabrics, see 14101</li> <li>-manufacture of rubber footwear, see 15201</li> <li>-manufacture of glues and adhesives based on rubber, see 20299</li> <li>-manufacture of inflatable rafts and boats, see 30101</li> <li>-manufacture of mattresses of uncovered cellular rubber, see 31001</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 32999</li> </ul>
	<b>222</b>	<b>2220</b>	<b>22201</b>	<p><b>Manufacture of plastics products</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-manufacture of semi-manufactures of plastic products e.g. plastic plates, sheets, blocks, etc.</li> <li>-manufacture of finished plastic products e.g. plastic tubes, pipes and hoses; hose and pipe fittings</li> <li>-manufacture of plastic articles for the packing of goods e.g. plastic bags, sacks, containers, boxes, cases, bottles etc.</li> <li>-manufacture of builders' plastics ware e.g. plastic doors, windows, frames, shutters, blinds, skirting boards; tanks, reservoirs; plastic sanitary ware, such as plastic 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 plastic signs (non-electrical)</li> <li>-manufacture of diverse plastic products e.g. 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, combs, plastics hair curlers, plastics novelties, etc.</li> </ul> <p>This sub-class includes manufacture of PVC (polyvinyl chloride) products.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-manufacture of plastic luggage, see 15201</li> <li>-manufacture of plastic footwear, see 15201</li> <li>-manufacture of plastics in primary forms, see 201999</li> <li>-manufacture of plastic furniture, see 31001</li> <li>-manufacture of mattresses of uncovered cellular plastic, see 31001</li> <li>-manufacture of plastic sports requisites, see 32999</li> <li>-manufacture of plastic games and toys, see 32999</li> <li>-manufacture of plastics hard hats and other personal safety equipment of plastics, see 32999</li> </ul>
<b>23</b>				<b>MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS</b>
	<b>231</b>	<b>2310</b>	<b>23101</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>
	<b>239</b>			<b>Manufacture of non-metallic mineral products</b>
		<b>2394</b>	<b>23942</b>	<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 articles of cement, see 23951</li> <li>-manufacture of articles of plaster, see 23951</li> <li>-manufacture of ready-mixed and dry-mix concrete and mortars, see 23951</li> </ul>
		<b>2395</b>	<b>23951</b>	<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> <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,</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames etc. -manufacture of other articles of concrete, plaster, cement or artificial stone e.g. statuary, furniture, bas- and haut-reliefs, vases, flowerpots etc. -manufacture of powdered mortars -manufacture of ready-mix and dry-mix concrete and mortars
		<b>2396</b>	<b>23961</b>	<b>Cutting, shaping and finishing of stone</b>  This sub-class includes: -cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing etc. -manufacture of stone furniture  This sub-class excludes: -production of rough cut stone, i.e. quarrying activities, see 08101 -production of millstones, abrasive stones and similar products, see 23999 -activities of sculptors, see 90001
		<b>2399</b>	<b>23999</b>	<b>Manufacture of other non-metallic mineral products n.e.c.</b>  This sub-class includes: -manufacture of refractory products -manufacture of clay building materials -manufacture of flooring blocks in baked clay -manufacture of ceramic sanitary fixtures -manufacture of other porcelain and ceramic products -manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive products on a soft base (e.g. sandpaper) -manufacture of friction material and unmounted articles thereof with a base of mineral substances or of cellulose -manufacture of mineral insulating materials -manufacture of articles of diverse mineral substances -manufacture of articles of asphalt or similar material, e.g. asphalt-based adhesives, coal tar pitch etc. -carbon and graphite fibers and products (except electrodes and electrical applications)
<b>24</b>				<b>MANUFACTURE OF BASIC METALS</b>
	<b>241</b>	<b>2410</b>	<b>24101</b>	<b>Manufacture of basic metals</b>  This sub-class 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 sub-class 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,

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				and in molten form to make castings and other basic metal products:  This class excludes: -manufacture of precious metal jewellery, see 32101
	<b>243</b>	<b>2431</b>	<b>24311</b>	<b>Casting of metals</b>  This sub-class includes the manufacture of semi-finished products and various castings by a casting process.
<b>25</b>				<b>MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT</b>
	<b>251</b>	<b>2510</b>	<b>25101</b>	<b>Manufacture of structural metal products, tanks, reservoirs and steam generators</b>  This sub-class includes: -manufacture of structural metal products -manufacture of tanks, reservoirs and containers of metal -manufacture of steam generators, except central heating hot water boilers  This sub-class excludes: -manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods, see 25901 -manufacture of transport containers, see 29201
	<b>259</b>	<b>2590</b>	<b>25901</b>	<b>Manufacture of other fabricated metal products; metalworking service activities</b>  This sub-class 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. This sub-class 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.  This sub-class excludes: -manufacture of tanks and reservoirs, see 25101 -manufacture of metal furniture, see 31001
<b>29</b>				<b>MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS</b>
	<b>292</b>	<b>2920</b>	<b>29201</b>	<b>Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers</b>  This sub-class includes: -manufacture of bodies, including cabs for motor vehicles -outfitting of all types of motor vehicles, trailers and semi-trailers



<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				<p>-manufacture of trailers and semi-trailers for transport of goods and passengers</p> <p>-manufacture of containers for carriage by one or more modes of transport</p> <p>This sub-class excludes:</p> <p>-manufacture of parts and accessories of bodies for motor vehicles, see 29301</p>
	<b>293</b>	<b>2930</b>	<b>29301</b>	<p><b>Manufacture of parts and accessories for motor vehicles</b></p> <p>This sub-class includes:</p> <p>-manufacture of diverse parts and accessories for motor vehicles e.g. radiators, silencers, exhaust pipes, etc</p> <p>-manufacture of parts and accessories of bodies for motor vehicles e.g. bumpers</p> <p>-manufacture of car seats</p> <p>This sub-class excludes:</p> <p>-manufacture of tyres, see 22111</p> <p>-manufacture of rubber hoses and belts and other rubber products, see 22199</p> <p>-manufacture of plastic hoses and belts and other plastic products, see 22201</p> <p>-maintenance, repair and alteration of motor vehicles, see 45201</p>
<b>30</b>				<b>MANUFACTURE OF OTHER TRANSPORT EQUIPMENT</b>
	<b>301</b>	<b>3010</b>	<b>30101</b>	<p><b>Building of ships and floating structures including building of pleasure and sporting boats</b></p> <p>This sub-class includes</p> <p>-building of commercial vessels e.g. passenger vessels, ferry boats, etc.</p> <p>-building of fishing boats and fish-processing factory vessels</p> <p>-construction of drilling platforms, floating or submersible</p> <p>-construction of floating structures e.g. floating docks, floating landing stages, buoys, barges, etc.</p> <p>-manufacture of sections for ships and floating structures</p> <p>-manufacture of inflatable boats and rafts</p> <p>-building of sailboats with or without auxiliary motor</p> <p>-building of motor boats</p> <p>-manufacture of personal watercraft</p> <p>-manufacture of other pleasure and sporting boats e.g. canoes, kayaks, rowing boats, skiffs</p> <p>This sub-class excludes:</p> <p>-manufacture of ships' propellers, see 25901</p> <p>-manufacture of iron or steel anchors, see 25901</p> <p>-specialized repair and maintenance of ships and floating structures, see 33151</p> <p>-ship-breaking, see 38301</p> <p>-interior installation of boats, see 43301</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-manufacture of parts of pleasure and sporting boats i.e. manufacture of sails, see 13901
<b>31</b>				<b>MANUFACTURE OF FURNITURE</b>
	<b>310</b>	<b>3100</b>	<b>31001</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 e.g.</p> <ul style="list-style-type: none"> <li>-manufacture of sofas, sofa beds and sofa sets</li> <li>-manufacture of garden chairs and seats</li> <li>-manufacture of special furniture for shops: counters, display cases, shelves etc.</li> <li>-manufacture of furniture for churches, schools, restaurants</li> <li>-manufacture of office furniture</li> <li>-manufacture of kitchen furniture</li> <li>-manufacture of furniture for bedrooms, living rooms, gardens etc.</li> <li>-manufacture of cabinets for sewing machines, televisions etc.</li> <li>-manufacture of laboratory benches, stools and other laboratory seating, laboratory furniture (e.g. cabinets and tables)</li> <li>-finishing such as upholstery of chairs and seats</li> <li>-finishing of furniture such as spraying, painting, French polishing and upholstering</li> <li>-manufacture of mattress supports</li> <li>-manufacture of mattresses</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, cushions, quilts etc, see 13901</li> <li>-manufacture of inflatable rubber mattresses, see 22199</li> <li>-manufacture of furniture of ceramics, concrete and stone, see 23951, 23961</li> <li>-manufacture of car seats, see 29301</li> <li>-modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 43301</li> </ul>
<b>32</b>				<b>OTHER MANUFACTURING</b>
	<b>321</b>	<b>3210</b>	<b>32101</b>	<p><b>Manufacture of jewellery, and related articles</b></p> <p>This sub-class includes the manufacture of jewellery and related articles e.g.</p> <ul style="list-style-type: none"> <li>-production of worked pearls</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 <ul style="list-style-type: none"> <li>-manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals e.g. for religious use etc.</li> </ul> </li> <li>-manufacture of technical or laboratory articles of precious metal (except instruments and parts thereof): crucibles, spatulas,</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>electroplating anodes etc.</p> <p>-manufacture of precious metal watch bands, wristbands, watch straps and cigarette cases</p> <p>-engraving of personal precious and non-precious metal products</p> <p>-manufacture of costume or imitation jewellery:</p>
	<b>329</b>	<b>3299</b>	<b>32999</b>	<p><b>Other manufacturing not elsewhere specified</b></p> <p>This sub-class includes</p> <p>-manufacture of musical instruments including manufacture of instrument parts and accessories and manufacture of whistles, call horns and other mouth-blown sound signalling instruments</p> <p>-manufacture of sports goods</p> <p>-manufacture of toys and games e.g. manufacture of dolls and doll garments, parts and accessories; manufacture of board games and similar games etc</p> <p>-other manufacturing nec</p> <p>-manufacture of protective safety equipment e.g. manufacture of fire-resistant and protective safety clothing etc</p> <p>-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.</p> <p>-manufacture of shoe and clothes brushes</p> <p>-manufacture of pens and pencils of all kinds whether or not mechanical</p> <p>-manufacture of pencil leads</p> <p>-manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads</p> <p>-manufacture of globes</p> <p>-manufacture of umbrellas, sun-umbrellas, walking sticks, seat-sticks</p> <p>-manufacture of buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners</p> <p>-manufacture of cigarette lighters</p> <p>-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</p> <p>-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.</p>
<b>33</b>				<b>REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT</b>
	<b>331</b>			<p><b>Repair of fabricated metal products, machinery and equipment</b></p> <p>This group includes the specialized repair of goods produced in the manufacturing sector with the aim to restore these metal products,</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				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.
		<b>3311</b>	<b>33111</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. It includes:</p> <ul style="list-style-type: none"> <li>-repair of metal tanks, reservoirs and containers</li> <li>-repair and maintenance for pipes and pipelines</li> <li>-mobile welding repair</li> <li>-repair of steel shipping drums</li> <li>-repair and maintenance of steam or other vapour generators</li> <li>-repair and maintenance of auxiliary plant for use with steam generators e.g. condensers,</li> <li>-repair and maintenance of parts for marine or power boilers</li> <li>-platework repair of central heating boilers and radiators</li> <li>-repair and maintenance of fire arms and ordnance (including repair of sporting and recreational guns)</li> </ul>
		<b>3312</b>	<b>33121</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). It includes:</p> <ul style="list-style-type: none"> <li>-repair and maintenance of non-automotive engines, e.g. ship or rail engines</li> <li>-repair and maintenance of pumps and related equipment</li> <li>-repair and maintenance of fluid power equipment</li> <li>-repair of valves</li> <li>-repair of gearing and driving elements</li> <li>-repair and maintenance of industrial process furnaces</li> <li>-repair and maintenance of materials handling equipment</li> <li>-repair and maintenance of commercial refrigeration equipment and air purifying equipment</li> <li>-repair and maintenance of commercial-type general-purpose machinery</li> <li>-repair of other power-driven hand-tools</li> <li>-repair and maintenance of metal cutting and metal forming machine tools and accessories</li> <li>-repair and maintenance of other machine tools</li> <li>-repair and maintenance of agricultural tractors</li> <li>-repair and maintenance of agricultural machinery and forestry and logging machinery</li> <li>-repair and maintenance of metallurgy machinery</li> <li>-repair and maintenance of mining, construction, and oil and gas field machinery</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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 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>
		<b>3313</b>	<b>33131</b>	<p><b>Repair of electronic and optical equipment</b></p> <p>This sub-class</p> <ul style="list-style-type: none"> <li>-repair and maintenance of the measuring, testing, navigating and control equipment of group 265, such as: <ul style="list-style-type: none"> <li>-aircraft engine instruments</li> <li>-automotive emissions testing equipment</li> <li>-meteorological instruments</li> <li>-physical, electrical and chemical properties testing and inspection equipment</li> <li>-surveying instruments</li> <li>-radiation detection and monitoring instruments</li> </ul> </li> <li>-repair and maintenance of irradiation, electromedical and electrotherapeutic equipment, such as: <ul style="list-style-type: none"> <li>-magnetic resonance imaging equipment</li> <li>-medical ultrasound equipment</li> <li>-pacemakers</li> <li>-hearing aids</li> <li>-electrocardiographs</li> <li>-electromedical endoscopic equipment</li> <li>-irradiation apparatus</li> </ul> </li> <li>-repair and maintenance of optical instruments and equipment, if the use is mainly commercial, such as: <ul style="list-style-type: none"> <li>-binoculars</li> <li>-microscopes (except electron and proton microscopes)</li> <li>-telescopes</li> <li>-prisms and lenses (except ophthalmic)</li> <li>-photographic equipment</li> </ul> </li> </ul>
		<b>3314</b>	<b>33141</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</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				current-carrying wiring devices for wiring electrical circuits
		<b>3315</b>	<b>33151</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. It includes:</p> <ul style="list-style-type: none"> <li>-repair and routine maintenance of ships</li> <li>-repair and maintenance of pleasure boats</li> <li>-repair and maintenance of locomotives and railroad cars (except factory rebuilding or factory conversion)</li> <li>-repair and maintenance of aircraft (except factory conversion, factory overhaul, factory rebuilding)</li> <li>-repair and maintenance of aircraft engines</li> <li>-repair of animal drawn buggies and wagons</li> </ul>
		<b>3319</b>	<b>33199</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. It includes:</p> <ul style="list-style-type: none"> <li>-repair of fishing nets, including mending</li> <li>-repair or 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>

## 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 (network) of lines, mains and pipes. The dimension of the network is not decisive; also included are the distribution of electricity, gas, steam, hot water and the like in industrial parks or residential buildings. This section therefore includes the operation of electric and gas utilities, which generate, control and distribute electric power or gas. Also included is the provision of steam and air-conditioning supply.

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

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
35				<b>ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</b>
	351	3510	35101	<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:</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 38201</li> </ul>
	352	3520	35201	<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. It includes:</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</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				<p>purification, blending and other processes from gases of various types including natural gas</p> <ul style="list-style-type: none"> <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> <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>
	<b>353</b>	<b>3530</b>	<b>35301</b>	<p><b>Steam and air conditioning supply</b></p> <p>This 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 off 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>				<b>WATER COLLECTION, TREATMENT AND SUPPLY</b>
	<b>360</b>	<b>3600</b>	<b>36001</b>	<p><b>Water collection, treatment and supply</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-collection of water from rivers, lakes, wells etc., as well as 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 for domestic and industrial needs</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 e.g. sprinklers for agricultural purposes, see 01619</li> <li>-treatment of wastewater in order to prevent pollution, see 37001</li> </ul>
<b>37</b>				<b>SEWERAGE</b>
	<b>370</b>	<b>3700</b>	<b>37001</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, screening, filtering, sedimentation etc.</li> <li>-maintenance and cleaning of sewers and drains, including sewer rodding</li> </ul>
<b>38</b>				<b>WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	<b>381</b>	<b>3810</b>	<b>38101</b>	<p><b>Collection of waste</b></p> <p>This sub-class includes collection of :</p> <ul style="list-style-type: none"> <li>-non-hazardous waste i.e. solid waste or garbage e.g. - recyclable materials, used cooking oils and fats, construction and demolition waste, debris such as brush and rubble, waste output of textile mills etc from within a local area such as public places, households and businesses by means of refuse bins, wheeled bins, containers etc.</li> <li>-hazardous waste i.e. the collection of solid and non-solid waste e.g. 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.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-operation of landfills for the disposal of non-hazardous waste, see 38201</li> <li>-operation of facilities where commingled recoverable materials such as paper, plastics, etc. are sorted into distinct categories, see 38301</li> <li>-remediation and clean up of contaminated buildings, mine sites, soil, ground water, e.g. asbestos removal, see 39001</li> </ul>
	<b>382</b>	<b>3820</b>	<b>38201</b>	<p><b>Waste treatment and disposal</b></p> <p>This sub-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 with or without the resulting production of electricity.</p> <p>Included is also the generation of electricity resulting from waste incineration processes.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> <li>-treatment and disposal of wastewater, see 37001</li> </ul>
	<b>383</b>	<b>3830</b>	<b>38301</b>	<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> </ul> </li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>▪ separating and sorting of commingled recoverable materials, such as paper, plastics, used beverage cans and metals, into distinct categories</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 38201</li> <li>-treatment of organic waste for disposal, see 38201</li> <li>-energy recovery from non-hazardous waste incineration processes, see 38201</li> <li>-disposal of used goods such as refrigerators to eliminate harmful waste, see 38201</li> <li>-treatment and disposal of transition radioactive waste from hospitals etc., see 38201</li> <li>-treatment and disposal of toxic, contaminated waste, see 38201</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 46699</li> </ul>
<b>39</b>				<b>REMEDIATION ACTIVITIES AND OTHER WASTE MANAGEMENT SERVICES</b>
	<b>390</b>	<b>3900</b>	<b>39001</b>	<b>Remediation activities and other waste management services</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<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 specialized 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 38201</li> <li>-treatment and disposal of hazardous waste, see 38201</li> <li>-outdoor sweeping and watering of streets etc., see 81201</li> </ul>

## SECTION F: CONSTRUCTION

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

General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings etc., or the construction of civil engineering works such as motorways, streets, bridges, tunnels, 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.

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

This section also includes the development of building projects for buildings or civil engineering works by bringing together financial, technical and physical means to realize the construction projects for later sale. If these activities are carried out not for later sale of the construction projects, but for their operation (e.g. renting of space in these buildings, manufacturing activities in these plants), the unit would not be classified here, but according to its operational activity, i.e. real estate, manufacturing etc.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>41</b>				<b>CONSTRUCTION OF BUILDINGS</b>
	<b>410</b>	<b>4100</b>	<b>41001</b>	<p><b>Construction of buildings</b></p> <p>This sub-class includes the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis. It includes:</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>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>Outsourcing parts or even the whole construction process is possible. If only specialized parts of the construction process are carried out, the activity is classified in division 43.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <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 71101</li> <li>-project management activities related to construction, see 71101</li> </ul>
<b>42</b>				<b>CIVIL ENGINEERING</b>
	<b>420</b>	<b>4200</b>	<b>42001</b>	<p><b>Civil engineering</b></p> <p>This sub-class includes construction of</p> <ul style="list-style-type: none"> <li>-roads and railways e.g. motorways, streets, roads, other vehicular and pedestrian ways; surface work on streets, roads, highways, bridges or tunnels; 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; construction of railways and construction of airfield runways</li> <li>- utility projects e.g. construction of sewer systems including repair of sewage disposal plants; pumping stations; power plants; water well drilling; construction of distribution lines and related buildings and structures that are integral part of these systems; construction of civil engineering constructions for: <ul style="list-style-type: none"> <li>-long-distance pipelines, communication and power lines</li> <li>-urban pipelines, urban communication and power lines; ancillary urban works</li> <li>-water main and line construction</li> <li>-irrigation systems (canals)</li> <li>-reservoirs</li> </ul> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-installation of street lighting and electrical signals, see 43211</li> <li>-architectural and engineering activities, see 71101</li> <li>-project management activities related to civil engineering works, see 71101</li> </ul>
			<b>42002</b>	<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, chemical plants etc</li> <li>-construction of waterways, harbour and river works, pleasure ports (marinas), locks, etc. and dams and dykes</li> <li>-dredging of waterways</li> <li>-construction work, other than buildings e.g. 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
				This sub- class excludes: -project management activities related to civil engineering works, see 71101
<b>43</b>				<b>SPECIALISED CONSTRUCTION ACTIVITIES</b>
	<b>431</b>	<b>4310</b>	<b>43101</b>	<p><b>Demolition and site preparation</b></p> <p>This sub-class includes the preparation of sites for subsequent construction activities. It includes:</p> <ul style="list-style-type: none"> <li>-demolition or wrecking of buildings and other structures</li> <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, geological or similar purposes</li> <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>The renting of construction equipment with operator is included with the associated construction activity.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-renting of construction machinery and equipment without the operator see 77301.</li> <li>-test drilling and test hole boring for mining operations (other than oil and gas extraction), see 09901</li> <li>-decontamination of soil, see 39001</li> <li>-shaft sinking, see 43901</li> <li>-oil and gas field exploration, geophysical, geological and seismic surveying, see 71101</li> </ul>
	<b>432</b>			<b>Electrical, plumbing and other construction installation activities</b>
		<b>4321</b>	<b>43211</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. It includes:</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>The renting of construction equipment with operator is included with the associated construction activity.</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>- renting of construction machinery and equipment without the operator see 77301.</li> <li>-construction of communications and power transmission lines, see 42001</li> <li>-monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance, see 80201</li> </ul>
		4322	43221	<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. It includes:</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>The renting of construction equipment with operator is included with the associated construction activity.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-renting of construction machinery and equipment without the operator see 77301.</li> <li>-installation of electric baseboard heating, see 43211</li> </ul>
		4329	43291	<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. It includes:</p> <ul style="list-style-type: none"> <li>-installation in buildings or other construction projects elevators, escalators, automated and revolving doors, lightning conductors, vacuum cleaning systems, thermal, sound or vibration insulation</li> </ul> <p>The renting of construction equipment with operator is included with the associated construction activity.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>- renting of construction machinery and equipment without the operator see 77301.</li> </ul>
	433	4330	43301	<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> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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>The renting of construction equipment with operator is included with the associated construction activity.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-renting of construction machinery and equipment without the operator see 77301.</li> <li>-painting of roads, see 42001</li> <li>-installation of automated and revolving doors, see 43291</li> <li>-general interior cleaning of buildings and other structures, see 81201</li> <li>-specialized interior and exterior cleaning of buildings, see 81201</li> <li>-activities of interior decoration designers, see 74101</li> <li>-assembly of self-standing furniture, see 95241</li> </ul>
	<b>439</b>	<b>4390</b>	<b>43901</b>	<p><b>Other specialised construction activity</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment: <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> </ul> </li> <li>-subsurface work</li> <li>-construction of outdoor swimming pools</li> <li>-steam cleaning, sand blasting and similar activities for building exteriors</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-renting of cranes with operator</p> <p>This sub-class excludes:</p> <p>-renting of construction machinery and equipment without the operator see 77301.</p> <p>-renting of construction machinery and equipment without operator, see 77301</p>

## **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 are 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, consumer cooperatives, auction houses 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				<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
	<b>451</b>	<b>4510</b>	<b>45101</b>	<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 specialized 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 45301</li> <li>-renting of motor vehicles with driver, see 4922</li> <li>-renting of trucks with driver, see 49231</li> <li>-renting of motor vehicles and trucks without driver, see 77101</li> </ul>
	<b>452</b>	<b>4520</b>	<b>45201</b>	<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, washing, polishing, 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>-retreading and rebuilding of tyres, see 22111</li> </ul>
	<b>453</b>	<b>4530</b>	<b>45301</b>	<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 47301</li> </ul>
	<b>454</b>	<b>4540</b>	<b>45401</b>	<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 motorcycles (including by commission agents and mail order houses)</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<p>-maintenance and repair of motorcycles</p> <p>This sub-class excludes:</p> <p>-wholesale of bicycles and related parts and accessories, see 46499</p> <p>-retail sale of bicycles and related parts and accessories, see 47631</p> <p>-renting of motorcycles, see 77301</p> <p>-repair and maintenance of bicycles, see 95299</p>
<b>46</b>				<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>
	<b>461</b>	<b>4610</b>	<b>46101</b>	<p><b>Wholesale on a fee or contract basis</b></p> <p>This sub-class includes:</p> <p>-activities of commission agents and all other wholesalers who trade on behalf and on the account of others</p> <p>-activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet</p> <p>-activities of wholesale auctioneering houses</p> <p>This sub-class excludes:</p> <p>-wholesale trade in own name, see groups 462 to 469</p> <p>-activities of commission agents for motor vehicles, see 45101</p> <p>-auctions of motor vehicles, see 45101</p> <p>-retail sale by non-store commission agents, see 47901</p> <p>-activities of insurance agents, see 66201</p> <p>-activities of real estate agents, see 68201</p>
	<b>462</b>	<b>4620</b>	<b>46201</b>	<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> <p>-wholesale of textile fibres, see 46699</p> <p>-feed for pet animals, see 46301</p>
	<b>463</b>	<b>4630</b>		<b>Wholesale of food, beverages and tobacco</b>
			<b>46301</b>	<p><b>Wholesale of food and non-alcoholic drinks</b></p> <p>This sub-class includes wholesale of</p> <p>-food: fruit and vegetables dairy products, eggs and egg products, edible oils and fats of animal or vegetable origin, meat and meat products, fishery products, sugar, chocolate and sugar confectionery, bakery products, feed for pet animals</p> <p>-non-alcoholic drinks: soft drinks, mineral water, coffee, tea, cocoa</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				-spices etc.  This sub-class excludes: -wholesale of alcoholic drinks and tobacco, see 46302, 46303
			<b>46302</b>	<b>Wholesale of alcoholic drinks</b>  This sub-class includes wholesale of -beer -wine, including buying of wine in bulk and bottling without transformation -spirits  This sub-class excludes: -blending of wine or distilled spirits, see 11011, 11021
			<b>46303</b>	<b>Wholesale of tobacco</b>  This sub-class includes wholesale of tobacco and tobacco products
	<b>464</b>			<b>Wholesale of household goods</b>
		<b>4641</b>		<b>Wholesale of textiles, clothing and footwear</b>
			<b>46411</b>	<b>Wholesale of textiles and clothing</b>  This sub-class includes -wholesale of yarn, fabrics, household linen, haberdashery: needles, sewing thread, clothing including sports clothes -wholesale of clothing accessories such as gloves, ties and braces -wholesale of fur articles -wholesale of umbrellas  This sub-class excludes: -wholesale of jewellery and leather goods, see 46499
			<b>46412</b>	<b>Wholesale of footwear</b>  This sub-class includes wholesale of footwear
		<b>4649</b>		<b>Wholesale of other household goods</b>
			<b>46491</b>	<b>Wholesale of pharmaceutical supplies, cosmetics and toiletries</b>  This sub-class includes: -wholesale of pharmaceutical and medical goods -wholesale of perfumeries, cosmetics and soaps
			<b>46499</b>	<b>Wholesale of other household goods not elsewhere specified</b>  This sub-class includes:

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<ul style="list-style-type: none"> <li>-wholesale of household furniture</li> <li>-wholesale of household appliances</li> <li>-wholesale of consumer electronics e.g. radio and TV equipment, CD and DVD players and recorders, stereo equipment, video game consoles</li> <li>-wholesale of lighting equipment</li> <li>-wholesale of cutlery</li> <li>-wholesale of china and glassware</li> <li>-wholesale of woodenware, wickerwork and cork ware etc.</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 video tapes, CDs, DVDs</li> <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, sports goods</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of blank audio and video tapes, CDs, DVDs, see 46521</li> <li>-wholesale of radio and TV broadcasting equipment, see 46521</li> <li>-wholesale of office furniture, see 46599</li> </ul>
	<b>465</b>			<b>Wholesale of machinery, equipment and supplies</b>
		<b>4651</b>	<b>46511</b>	<p><b>Wholesale of computers, computer peripheral equipment and software</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of computers and computer peripheral equipment</li> <li>-wholesale of software</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of electronic parts, see 46521</li> <li>-wholesale of office machinery and equipment, (except computers and peripheral equipment), see 46599</li> <li>-wholesale of computer-controlled machinery, see 46599</li> </ul>
		<b>4652</b>	<b>46521</b>	<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, semiconductor devices, microchips and integrated circuits, printed circuits, blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs)</li> <li>-wholesale of telephone and communications equipment</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of recorded audio and video tapes, CDs, DVDs, see 46499</li> <li>-wholesale of consumer electronics, see 46499</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				-wholesale of computers and computer peripheral equipment, see 46511
		<b>4653</b>	<b>46531</b>	<p><b>Wholesale of agricultural machinery, equipment and supplies</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of 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>
		<b>4659</b>	<b>46599</b>	<p><b>Wholesale of other machinery and equipment</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of office machinery and equipment, except computers and computer peripheral equipment</li> <li>-wholesale of office furniture</li> <li>-wholesale of transport equipment except motor vehicles, motorcycles and bicycles</li> <li>-wholesale of production-line robots</li> <li>-wholesale of wires and switches and other installation equipment for industrial use</li> <li>-wholesale of other electrical material such as electrical motors, transformers</li> <li>-wholesale of machine tools of any type and for any material</li> <li>-wholesale of other machinery n.e.c. for use in industry, trade and navigation and other services</li> <li>-wholesale of computer-controlled machine tools</li> <li>-wholesale of computer-controlled machinery for the textile industry and of computer-controlled sewing and knitting machines</li> <li>-wholesale of measuring instruments and equipment</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of motor vehicles, trailers and caravans, see 45101</li> <li>-wholesale of motor vehicle parts, see 45301</li> <li>-wholesale of motorcycles, see 45401</li> <li>-wholesale of bicycles, see 46499</li> <li>-wholesale of computers and peripheral equipment, see 46511</li> <li>-wholesale of electronic parts and telephone and communications equipment, see 46521</li> </ul>
	<b>466</b>			<b>Other specialized wholesale</b>
		<b>4661</b>	<b>46611</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>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
		<b>4662</b>	<b>46621</b>	<p><b>Wholesale of metals and metal ores</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of ferrous and non-ferrous metal ores</li> <li>-wholesale of ferrous and non-ferrous metals in primary forms</li> <li>-wholesale of ferrous and non-ferrous semi-finished metal products n.e.c.</li> <li>-wholesale of gold and other precious metals</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of metal scrap, see 46699</li> </ul>
		<b>4663</b>	<b>46631</b>	<p><b>Wholesale of construction materials, hardware, plumbing and heating equipment and supplies</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of wood in the rough</li> <li>-wholesale of products of primary processing of wood</li> <li>-wholesale of paint and varnish</li> <li>-wholesale of construction materials e.g. sand, gravel</li> <li>-wholesale of wallpaper and floor coverings</li> <li>-wholesale of flat glass</li> <li>-wholesale of hardware and locks</li> <li>-wholesale of fittings and fixtures</li> <li>-wholesale of hot water heaters</li> <li>-wholesale of sanitary equipment e.g. baths, washbasins, toilets and other sanitary porcelain</li> <li>-wholesale of sanitary installation equipment e.g. tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes etc.</li> <li>-wholesale of tools such as hammers, saws, screwdrivers and other hand tools</li> </ul>
		<b>4669</b>	<b>46699</b>	<p><b>Wholesale of waste and scrap and other products n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of 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>-wholesale of fertilizers and agrochemical products</li> <li>-wholesale of plastic materials in primary forms</li> <li>-wholesale of rubber</li> <li>-wholesale of textile fibres etc.</li> <li>-wholesale of paper in bulk</li> <li>-wholesale of precious stones</li> <li>-wholesale of 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>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-collection of household and industrial waste, see group 38101</li> <li>-treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see group 38201</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 38301</li> <li>-dismantling of automobiles, computers, televisions and other equipment for materials recovery, see 38301</li> <li>-shredding of cars by means of a mechanical process, see 38301</li> <li>-ship-breaking, see 38301</li> <li>-retail sale of second-hand goods, see 47741</li> </ul>
	<b>469</b>	<b>4690</b>	<b>46901</b>	<p><b>Non-specialized wholesale trade</b></p> <p>This class includes wholesale of a variety of goods without any particular specialization</p>
<b>47</b>				<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>
	<b>471</b>			<p><b>Retail sale in non-specialized stores</b></p> <p>This group includes the retail sale of a variety of product lines in the same unit (non-specialized stores), such as supermarkets or department stores.</p>
		<b>4711</b>	<b>47111</b>	<p><b>Retail sale in non-specialized stores with food, beverages or tobacco predominating</b></p> <p>This sub-class includes retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant, such as retail sale activities of general and departmental 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:</p> <ul style="list-style-type: none"> <li>-retail sale of fuel in combination with food, beverages etc., with fuel sales dominating, see 47301</li> </ul>
		<b>4719</b>	<b>47199</b>	<p><b>Other retail sale in non-specialized 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, such as 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>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
	472			<p><b>Retail sale of food, beverages and tobacco in specialized stores</b></p> <p>This group includes retail sale in stores specialized in selling food, beverage or tobacco products.</p>
		4721	47211	<p><b>Retail sale of food and non-alcoholic beverages in specialized stores</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</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	47221	<p><b>Retail sale of alcoholic beverages in specialized stores</b></p> <p>This sub-class includes retail sale of alcoholic beverages (not for consumption on the premises) like beer, wines and spirits.</p>
		4723	47231	<p><b>Retail sale of tobacco products in specialized stores</b></p> <p>This class includes retail sale of tobacco and tobacco products</p>
	473	4730	47301	<p><b>Retail sale of automotive fuel in specialized stores</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-retail sale of fuel for motor vehicles and motorcycles</li> <li>-retail sale of 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 46611</li> <li>-retail sale of fuel in combination with food, beverages etc., with food and beverage sales dominating, see 47111</li> <li>-retail sale of liquefied petroleum gas for cooking or heating, see 47731</li> </ul>
	474			<p><b>Retail sale of information and communications equipment in specialized stores</b></p> <p>This group includes the retail sale of information and communications equipment, such as computers and peripheral</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				equipment, telecommunications equipment and consumer electronics, by specialized stores.
		<b>4741</b>	<b>47411</b>	<p><b>Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores</b></p> <p>This sub-class includes:            -retail sale of computers            -retail sale of computer peripheral equipment            -retail sale of video game consoles            -retail sale of non-customized software, including video games            -retail sale of telecommunication equipment</p> <p>This sub-class excludes:            -retail sale of blank tapes and disks, see 47621</p>
		<b>4742</b>	<b>47421</b>	<p><b>Retail sale of audio and video equipment in specialized 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 specialized stores</b></p> <p>This group includes the retail sale of household equipment, such as textiles, hardware, carpets, electrical appliances or furniture, in specialized stores.</p>
		<b>4751</b>	<b>47511</b>	<p><b>Retail sale of textiles in specialized 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 clothing, see 47711</p>
		<b>4752</b>	<b>47521</b>	<p><b>Retail sale of hardware, paints and glass in specialized 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 etc</p>
		<b>4753</b>	<b>47531</b>	<p><b>Retail sale of carpets, rugs, wall and floor coverings in specialized 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 cork floor tiles, see 47521</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
		<b>4759</b>	<b>47599</b>	<p><b>Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores</b></p> <p>This sub-class includes retail sale of household furniture, articles for lighting, household utensils, cutlery, crockery, glassware, china and pottery, wooden goods, cork and wickerwork goods, household appliances, musical instruments and scores            -security systems, such as locking devices, safes, and vaults, without installation or maintenance services            -retail sale of household articles and equipment n.e.c.</p> <p>This sub-class excludes:            -retail sale of antiques, see 47741</p>
	<b>476</b>			<p><b>Retail sale of cultural and recreation goods in specialized stores</b></p> <p>This group includes the retail sale in specialized stores of cultural and recreation goods, such as books, newspapers, music and video recordings, sporting equipment, games and toys.</p>
		<b>4761</b>	<b>47611</b>	<p><b>Retail sale of books, newspapers and stationary in specialized stores</b></p> <p>This sub-class includes:            -retail sale of books of all kinds            -retail sale of newspapers and stationery            -retail sale of office supplies such as pens, pencils, paper etc.</p> <p>This sub-class excludes:            -retail sale of second-hand or antique books, see 47741</p>
		<b>4762</b>	<b>47621</b>	<p><b>Retail sale of music and video recordings in specialized stores</b></p> <p>This sub-class includes:            -retail sale of musical records, audio tapes, compact discs and cassettes            -retail sale of video tapes and DVDs            -retail sale of blank tapes and discs</p>
		<b>4763</b>	<b>47631</b>	<p><b>Retail sale of sporting equipment in specialized stores</b></p> <p>This sub-class includes retail sale of sports goods, fishing gear, camping goods, boats and bicycles</p>
		<b>4764</b>	<b>47641</b>	<p><b>Retail sale of games and toys in specialized 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 video game consoles, see 47411</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				-retail sale of non-customized software, including video games, see 47411
	477			<p><b>Retail sale of other goods in specialized stores</b></p> <p>This group includes the sale in specialized 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 specialized stores.</p>
		4771		<b>Retail sale of clothing, footwear and leather articles in specialized stores</b>
			47711	<p><b>Retail sale of clothing in specialized stores</b></p> <p>This sub-class includes retail sale of articles of clothing; clothing accessories such as gloves, ties, braces etc and umbrellas</p> <p>This class excludes: -retail sale of textiles, see 47511</p>
			47712	<p><b>Retail sale of footwear and leather articles in specialized stores</b></p> <p>This sub-class includes retail sale of footwear, leather goods and travel accessories of leather and leather substitutes</p>
		4772	47721	<p><b>Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores</b></p> <p>This sub-class includes retail sale of pharmaceuticals, medical and orthopaedic goods and perfumery and cosmetic articles</p>
		4773	47731	<p><b>Other retail sale of new goods in specialized stores</b></p> <p>This sub-class includes: -retail sale of photographic, optical and precision equipment -activities of opticians -retail sale of watches, clocks and jewellery -retail sale of flowers, plants, seeds, fertilizers, pet animals and pet food -retail sale of souvenirs, craftwork and religious articles -activities of commercial art galleries -retail sale of household fuel oil, bottled gas, coal and fuel wood -retail sale of cleaning materials -retail sale of weapons and ammunition -retail sale of stamps and coins -retail sale of non-food products n.e.c.</p>
		4774	47741	<b>Retail sale of second-hand goods</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<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 45101</li> <li>-activities of Internet auctions and other non-store auctions (retail), see 47901</li> <li>-activities of pawn shops, see 64921</li> </ul>
	<b>478</b>	<b>4780</b>	<b>47801</b>	<p><b>Retail sale via stalls and markets</b></p> <p>This sub-class 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. It includes retail sale of food, beverages, tobacco products, textiles, clothing and footwear 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 56101</li> </ul>
	<b>479</b>	<b>4790</b>	<b>47901</b>	<p><b>Retail trade not in stores, stalls or markets</b></p> <p>This sub-class includes</p> <ul style="list-style-type: none"> <li>-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</li> <li>-retail sale of any kind of product: <ul style="list-style-type: none"> <li>-by direct sales or door-to-door sales persons</li> <li>-through vending machines etc.</li> </ul> </li> <li>-direct selling of fuel (heating oil, fire wood etc.), delivered directly to the customers premises</li> <li>-activities of non-store auctions (retail)</li> <li>-retail sale by (non-store) commission agents</li> </ul> <p>This 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 classes 45201), the construction, maintenance and repair of roads, railroads, harbours, airfields (see classes 42001), as well as the renting of transport equipment without driver or operator (see classes 77101 and 77301).

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
49				<b>LAND TRANSPORT</b>
	492			<b>Other land transport</b> This group includes all land-based transport activities other than ambulance transport, see 86909
		4922		<b>Other passenger land transport</b> This class includes renting of private cars with drivers.
			49221	<b>Bus transport</b> This sub-class includes regular urban, suburban or interurban transport of passengers on scheduled bus and coach routes following a published timetable and picking up and sitting down passengers at stops indicated in these timetables. Also included are transport activities of school buses and busses for transport of employees, airport shuttles and sightseeing buses.
			49222	<b>Taxi</b> This sub-class includes taxi operation.
			49223	<b>Mini vans</b> This sub-class includes mini van operation.
		4923	49231	<b>Freight transport by road</b> This sub-class includes: -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 -furniture removal -renting of trucks with driver -freight transport by man or animal-drawn vehicles



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-log hauling within the forest see 02401</li> <li>-distribution of water by trucks, see 36001</li> <li>-operation of terminal facilities for handling freight, see 52211</li> <li>-crating and packing services for transport, see 52291</li> <li>-post and courier activities, see 53101, 53201</li> <li>-waste transport as integrated part of waste collection activities, see 38101</li> </ul>
<b>50</b>				<b>WATER TRANSPORT</b>
	<b>501</b>			<b>SEA AND COASTAL WATER TRANSPORT</b>
		<b>5011</b>	<b>50111</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 over seas 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 56101</li> <li>-operation of “floating casinos”, see 92001</li> </ul>
			<b>50112</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 over seas 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 52101</li> <li>-harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 52221</li> <li>-cargo handling, see 52241</li> </ul>
	<b>502</b>			<b>Inland water transport</b>
		<b>5021</b>	<b>50211</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>50212</b>	<p><b>Inland freight water transport</b></p> <p>This sub-class includes transport of freight via rivers</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>51</b>				<b>AIR TRANSPORT</b>
	<b>511</b>	<b>5110</b>	<b>51101</b>	<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>
	<b>512</b>	<b>5120</b>	<b>51201</b>	<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>
<b>52</b>				<b>WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION</b>
	<b>521</b>	<b>5210</b>	<b>52101</b>	<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 52211</li> <li>-operation of self storage facilities, see 68101</li> <li>-renting of vacant space, see 68101</li> </ul>
	<b>522</b>			<b>Support activities for transportation</b>
		<b>5221</b>	<b>52211</b>	<p><b>Service activities incidental to land transportation</b></p> <p>This sub-class includes activities related to land transport of passengers, animals or freight:</p> <ul style="list-style-type: none"> <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> <li>-towing and road side assistance</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-cargo handling, see 52241</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
		5222	52221	<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 52241</li> <li>-operation of marinas, see 93299</li> </ul>
		5223	52231	<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 52241</li> <li>-operation of flying schools, see 85301, 85499</li> </ul>
		5224	52241	<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 52211, 52221 and 52231</li> </ul>
		5229	52291	<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 organizing of transport operations by road, sea or air</li> <li>-organization 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> <li>-goods-handling operations, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling,</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				weighing of goods  This sub-class excludes: -courier activities, see 53201 -provision of motor, marine, aviation and transport insurance, see 65121 -activities of travel agencies, see 79111 -activities of tour operators, see 79121 -tourist assistance activities, see 79901
<b>53</b>				<b>POSTAL AND COURIER ACTIVITIES</b>
	<b>531</b>	<b>5310</b>	<b>53101</b>	<b>Postal activities</b>  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: -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. -collection of letter-mail and parcels from public letter-boxes or from post offices -distribution and delivery of mail and parcels  This sub-class excludes: -postal giro, postal savings activities and money order activities, see 64199
	<b>532</b>	<b>5320</b>	<b>53201</b>	<b>Courier activities</b>  This sub-class includes courier activities not operating under a universal service obligation and includes: -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. -distribution and delivery of mail and parcels -home delivery services  This sub-class excludes: -transport of freight, see according to mode of transport

## SECTION I: ACCOMMODATION AND FOOD SERVICE ACTIVITIES

This section includes the provision of short-stay accommodation for visitors and other travellers 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				<b>ACCOMMODATION</b>
	551	5510	55101	<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. Short-term accommodation is 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	55201	<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, recreational camps and fishing and hunting camps for short stay visitors</li> <li>-provision of space and facilities for recreational vehicles</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-protective shelters or plain bivouac facilities for placing tents and/or sleeping bags
	<b>559</b>	<b>5590</b>	<b>55901</b>	<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. 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> <li>-railway sleeping cars</li> </ul>
<b>56</b>				<b>FOOD AND BEVERAGE SERVICE ACTIVITIES</b>
	<b>561</b>	<b>5610</b>	<b>56101</b>	<p><b>Food and beverage 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. This includes the preparation and serving of meals for immediate consumption from motorized vehicles or non-motorized carts and catering activities for individual events or for a specified period of time and the operation of food concessions, such as at sports or similar facilities. It includes:</p> <ul style="list-style-type: none"> <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>-event catering</li> <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> <li>-restaurant and bar activities connected to transportation, when carried out by separate units</li> </ul>
	<b>563</b>	<b>5630</b>	<b>56301</b>	<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</li> <li>-taverns</li> <li>-cocktail lounges</li> <li>-discotheques (with beverage serving predominant)</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-beer parlors and pubs            -coffee shops            -fruit juice bars            -mobile beverage vendors</p> <p>This sub-class excludes:            -reselling packaged/prepared beverages, see 47111, 47221, 47801, 47901            -operation of discotheques and dance floors without beverage serving, see 93299</p>

## SECTION J: INFORMATION AND COMMUNICATION

This section includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, communications, information technology activities and the processing of data and other information service activities.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
58				<b>PUBLISHING ACTIVITIES</b>
	581			<b>Publishing of books, periodicals and other publishing activities</b>
		5811	58111	<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 32999</li> <li>-publishing of advertising material, see 58199</li> <li>-publishing of music and sheet books, see 59201</li> <li>-activities of independent authors, see 90001</li> </ul>
		5812	58121	<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>
		5813	58131	<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>
		5819	58199	<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> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-on-line publishing of statistics or other information  This sub- class excludes: -retail sale of software, see 47411 -publishing of advertising newspapers, see 58131 -on-line provision of software (application hosting and application service provisioning), see 63111
	<b>582</b>	<b>5820</b>	<b>58201</b>	<b>Software publishing</b>  This sub-class includes publishing of ready-made (non-customized) software: -operating systems -business and other applications -computer games for all platforms  This sub-class excludes: -reproduction of software, see 18201 -retail sale of non-customized software, see 47411 -production of software not associated with publishing, see 62011 -on-line provision of software (application hosting and application service provisioning), see 63111
<b>59</b>				<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>
	<b>591</b>			<b>Motion picture, video and television programme activities</b>
		<b>5910</b>	<b>59101</b>	<b>Motion picture, video and television programme production activities</b>  This sub-class includes: -production of motion pictures, videos, television programmes or television commercials -motion picture, video and television programme post-production activities: -post-production activities such as editing, titling, subtitling, credits, closed captioning, computer-produced graphics, animation and special effects, -film/tape transfers -activities of motion picture film laboratories and activities of special laboratories for animated films like developing and processing motion picture film, reproduction of motion picture film for theatrical distribution -activities of stock footage film libraries etc. -motion picture, video and television programme distribution activities: -distributing film, video tapes, DVDs and similar productions to motion picture theatres, television networks and stations and exhibitors -acquiring film, video tape and DVD distribution rights

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-motion picture projection activities:            -motion picture or videotape projection in cinemas, in the open air or in other projection facilities            -activities of cine-clubs</p> <p>This sub-class excludes:            -film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18201            -wholesale of recorded video tapes, CDs, DVDs, see 46499            -retail trade of video tapes, CDs, DVDs, see 47621            -sound recording and recording of books on tape, see 59201            -creating a complete television channel programme, see 60201            -television broadcasting, see 60201            -film processing other than for the motion picture industry, see 74201            -renting of video tapes, DVDs to the general public, see 77221            -real-time (i.e. simultaneous) closed captioning of live television performances, meetings, conferences, etc., see 82999            -activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 90001</p>
	<b>592</b>	<b>5920</b>	<b>59201</b>	<p><b>Sound recording and music publishing activities</b></p> <p>This sub-class includes:            -production of original master recordings, such as tapes, CDs            -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.            -music publishing, i.e. activities of:                -acquiring and registering copyrights for musical compositions                -promoting, authorizing and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media                -distributing sound recordings to wholesalers, retailers or directly to the public</p> <p>Units engaged in these activities may own the copyright or act as administrator of the music copyrights on behalf of the copyright owners.            -publishing of music and sheet books</p> <p>This sub-class excludes:            -reproduction from master copies of music or other sound recordings, see 18201            -wholesale of recorded audio tapes and disks, see 46499</p>
<b>60</b>				<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>
	<b>601</b>	<b>6010</b>	<b>60101</b>	<p><b>Radio broadcasting</b></p> <p>This sub-class includes:            -broadcasting audio signals through radio broadcasting studios</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>and facilities for the transmission of aural programming to the public, to affiliates or to subscribers</p> <p>-activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite</p> <p>-radio broadcasting activities over the Internet (Internet radio stations)</p> <p>-data broadcasting integrated with radio broadcasting</p> <p>This sub-class excludes:</p> <p>-production of taped radio programming, see 59201</p>
	<b>602</b>	<b>6020</b>	<b>60201</b>	<p><b>Television programming and broadcasting activities</b></p> <p>This sub-class includes:</p> <p>-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. 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. The programming may be of a general or specialized nature (e.g. limited formats such as news, sports, education or youth oriented programming), may be made freely available to users or may be available only on a subscription basis.</p> <p>-programming of video-on-demand channels</p> <p>-data broadcasting integrated with television broadcasting</p> <p>This sub-class excludes:</p> <p>-assembly of a package of channels and distribution of that package via cable or satellite to viewers, see division 61</p>
<b>61</b>				<b>TELECOMMUNICATIONS</b>
	<b>611</b>	<b>6110</b>	<b>61101</b>	<p><b>Wired telecommunications activities</b></p> <p>This sub-class includes:</p> <p>-operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a wired telecommunications infrastructure, including:</p> <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> <p>The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies.</p> <p>-purchasing access and network capacity from owners and operators of networks and providing telecommunications services</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>using this capacity to businesses and households</p> <p>-provision of Internet access by the operator of the wired infrastructure</p> <p>This sub-class excludes:</p> <p>-telecommunications resellers, see 61909</p>
	<b>612</b>	<b>6120</b>	<b>61201</b>	<p><b>Wireless telecommunications activities</b></p> <p>This sub-class includes:</p> <p>-operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using a wireless telecommunications infrastructure</p> <p>-maintaining and operating paging as well as cellular and other wireless telecommunications networks</p> <p>The transmission facilities provide omni-directional transmission via airwaves and may be based on a single technology or a combination of technologies.</p> <p>-purchasing access and network capacity from owners and operators of networks and providing wireless telecommunications services (except satellite) using this capacity to businesses and households</p> <p>-provision of Internet access by the operator of the wireless infrastructure</p> <p>This sub-class excludes:</p> <p>-telecommunications resellers, see 61909</p>
	<b>613</b>	<b>6130</b>	<b>61301</b>	<p><b>Satellite telecommunications activities</b></p> <p>This sub-class includes:</p> <p>-operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a satellite telecommunications infrastructure</p> <p>-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</p> <p>-provision of Internet access by the operator of the satellite infrastructure</p> <p>This sub-class excludes:</p> <p>-telecommunications resellers, see 61909</p>
	<b>619</b>	<b>6190</b>	<b>61909</b>	<p><b>Other telecommunications activities</b></p> <p>This sub-class includes:</p> <p>-provision of specialized telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations</p> <p>-operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>satellite systems</p> <p>-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.</p> <p>-provision of telephone and Internet access in facilities open to the public</p> <p>-provision of telecommunications services over existing telecom connections:</p> <p style="padding-left: 40px;">-VOIP (Voice Over Internet Protocol) provision</p> <p>-telecommunications resellers (i.e. purchasing and reselling network capacity without providing additional services)</p> <p>This sub-class excludes:</p> <p>-provision of Internet access by operators of telecommunications infrastructure, see 61101, 61201, 61301</p>
<b>62</b>				<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>
	<b>620</b>	<b>6201</b>	<b>62011</b>	<p><b>Computer programming activities</b></p> <p>This sub-class includes the writing, modifying, testing and supporting of software i.e.</p> <p>-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</p> <p>-customizing of software, i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment</p> <p>This sub-class excludes:</p> <p>-publishing packaged software, see 58201</p> <p>-planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 62021</p>
		<b>6202</b>	<b>62021</b>	<p><b>Computer consultancy and computer facilities management activities</b></p> <p>This sub-class includes:</p> <p>-planning and designing of computer systems that integrate computer hardware, software and communication technologies</p> <p>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.</p> <p>-provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services</p> <p>This sub-class excludes:</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-separate sale of computer hardware or software, see 46511, 47411
		<b>6209</b>	<b>62099</b>	<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, software installation</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-computer programming, see 62011</li> <li>-computer consultancy, see 62021</li> <li>-computer facilities management, see 62021</li> <li>-data processing and hosting, see 63111</li> </ul>
<b>63</b>				<b>INFORMATION SERVICE ACTIVITIES</b>
	<b>631</b>			<b>Data processing, hosting and related activities; web portals</b>
		<b>6311</b>	<b>63111</b>	<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>-specialized 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 specialized reports from data supplied by clients</li> </ul> </li> <li>-provision of data entry services</li> </ul>
		<b>6312</b>	<b>63121</b>	<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>
	<b>639</b>			<b>Other information service activities</b>
		<b>6391</b>	<b>63911</b>	<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> <p>This sub-class excludes:</p>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				-activities of independent journalists, see 90001
		<b>6399</b>	<b>63999</b>	<p><b>Other information service activities n.e.c.</b></p> <p>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.</p> <p>This sub-class excludes: -activities of call centers, see 82201</p>

## 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
<b>64</b>				<b>FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING</b>  This division includes the activities of obtaining and redistributing funds other than for the purpose of insurance or pension funding or compulsory social security.
	<b>641</b>			<b>Monetary intermediation</b>
		<b>6411</b>	<b>64111</b>	<b>Central banking</b>  This sub-class includes: -issuing and managing the country's currency -monitoring and control of the money supply -taking deposits that are used for clearance between financial institutions -supervising banking operations -holding the country's international reserves -acting as banker to the government
		<b>6419</b>	<b>64199</b>	<b>Other monetary intermediation</b>  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: -banks -savings banks -credit unions -postal giro and postal savings bank activities -credit granting for house purchase by specialized deposit-taking institutions -money order activities  This sub-class excludes: -credit granting for house purchase by specialized non-depository institutions, see 64921 -credit card transaction processing and settlement activities, see 66199
	<b>642</b>	<b>6420</b>	<b>64201</b>	<b>Activities of holding companies</b>  This sub-class includes the activities of holding companies, i.e. units



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>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 held, i.e. they do not administer or manage other units.</p> <p>This sub-class excludes:            -active management of companies and enterprises, strategic planning and decision making of the company, see 70101</p>
	<b>643</b>	<b>6430</b>	<b>64301</b>	<p><b>Trusts, funds and similar financial entities</b></p> <p>This sub-class includes legal entities organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customized to achieve specific investment characteristics, such as diversification, risk, rate of return and price volatility. These entities earn interest, dividends and other property income, but have little or no employment and no revenue from the sale of services. Included are:            -open and closed end investment funds            -trusts, estates or agency accounts, administered on behalf of the beneficiaries under the terms of a trust agreement, will or agency agreement            -unit investment trust funds</p> <p>This sub-class excludes:            -funds and trusts that earn revenue from the sale of goods or services, see FSIC sub-classes according to their principal activity            -activities of holding companies, see 64201            -pension funding, see 65301            -management of funds, see 66301</p>
	<b>649</b>			<p><b>Other financial service activities, except insurance and pension funding activities</b></p>
		<b>6491</b>	<b>64911</b>	<p><b>Financial leasing</b></p> <p>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.</p> <p>This sub-class excludes:            -operational leasing, see division 77, according to type of goods leased</p>
		<b>6492</b>	<b>64921</b>	<p><b>Other credit granting</b></p> <p>This sub-class includes            -financial service activities primarily concerned with making loans by institutions not involved in monetary intermediation, where the</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>granting of credit can take a variety of forms, such as loans, mortgages, credit cards etc.,</p> <ul style="list-style-type: none"> <li>-granting of consumer credit</li> <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 specialized 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 specialized institutions that also take deposits, see 64199</li> <li>-operational leasing, see division 77, according to type of goods leased</li> <li>-grant-giving activities by membership organizations, see 94999</li> </ul>
		<b>6499</b>	<b>64999</b>	<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 64911</li> <li>-security dealing on behalf of others, see 66121</li> <li>-trade, leasing and renting of real estate property, see division 68</li> <li>-bill collection without debt buying up, see 82901</li> <li>-grant-giving activities by membership organizations, see 94999</li> </ul>
<b>65</b>				<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>
	<b>651</b>			<b>Insurance</b>
		<b>6511</b>	<b>65111</b>	<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>
		<b>6512</b>	<b>65121</b>	<b>Non-life insurance</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This sub-class includes</p> <ul style="list-style-type: none"> <li>-provision of insurance services other than life insurance: <ul style="list-style-type: none"> <li>-accident and fire insurance</li> <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> </li> <li>-reinsurance</li> </ul>
	<b>653</b>	<b>6530</b>	<b>65301</b>	<p><b>Pension funding</b></p> <p>This sub-class includes legal entities (i.e. funds, plans and/or programmes) organized to provide retirement income benefits exclusively for the sponsor's employees or members. This includes pension plans with defined benefits, as well as individual plans where benefits are simply defined through the member's contribution 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 66301</li> <li>-compulsory social security schemes, see 84301</li> </ul>
<b>66</b>				<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>
	<b>661</b>			<p><b>Activities auxiliary to financial service activities, except insurance and pension funding</b></p>
		<b>6611</b>	<b>66111</b>	<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>
		<b>6612</b>	<b>66121</b>	<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> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-activities of bureaux de change etc.</p> <p>This sub-class excludes:</p> <p>-dealing in markets on own account, see 64999</p> <p>-portfolio management, on a fee or contract basis, see 66301</p>
		<b>6619</b>	<b>66199</b>	<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> <p>-financial transaction processing and settlement activities, including for credit card transactions</p> <p>-investment advisory services</p> <p>-activities of mortgage advisers and brokers</p> <p>-trustee, fiduciary and custody services on a fee or contract basis</p> <p>This sub-class excludes:</p> <p>-management of funds, see 66301</p>
	<b>662</b>	<b>6620</b>	<b>66201</b>	<p><b>Activities auxiliary to insurance and pension funding</b></p> <p>This sub-class includes brokers selling annuities and insurance policies or providing other employee benefits and insurance and pension related services:</p> <p>-assessing insurance claims e.g. claims adjusting, risk assessing, risk and damage evaluation, average and loss adjusting</p> <p>-settling insurance claims</p> <p>-selling, negotiating or soliciting of annuities and insurance and reinsurance policies</p> <p>-salvage administration</p> <p>-actuarial services</p> <p>This sub-class excludes:</p> <p>-appraisal of real estate, see 68201</p> <p>-appraisal for other purposes, see 74909</p> <p>-marine salvage activities, see 52221</p>
	<b>663</b>	<b>6630</b>	<b>66301</b>	<p><b>Fund management activities</b></p> <p>This sub-class includes portfolio and fund management activities on a fee or contract basis, for individuals, businesses and others e.g. management of pension, mutual and other investment funds</p>

## 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
<b>68</b>				<b>REAL ESTATE ACTIVITIES</b>
	<b>681</b>	<b>6810</b>	<b>68101</b>	<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> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-development of building projects for sale, see 41001</li> <li>-subdividing and improving of land, see 42002</li> <li>-operation of hotels, suite hotels and similar accommodation, see 55101</li> <li>-operation of workers hostels, rooming houses and similar accommodation, see 55901</li> </ul>
	<b>682</b>	<b>6820</b>	<b>68201</b>	<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>

## SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

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

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>69</b>				<b>LEGAL AND ACCOUNTING ACTIVITIES</b>
	<b>691</b>	<b>6910</b>	<b>69101</b>	<p><b>Legal activities</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-law court activities, see 84231</li> </ul>
	<b>692</b>	<b>6920</b>	<b>69201</b>	<p><b>Accounting, bookkeeping and auditing activities; tax consultancy</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-data-processing and tabulation activities, see 63111</li> <li>-management consultancy activities, such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 70201</li> <li>-bill collection, see 82901</li> </ul>
<b>70</b>				<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>
	<b>701</b>	<b>7010</b>	<b>70101</b>	<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</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>organizational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units. 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: -activities of holding companies, not engaged in managing, see 64201</p>
	<b>702</b>	<b>7020</b>	<b>70201</b>	<p><b>Management consultancy activities</b></p> <p>This sub-class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning. It includes: -public relations and communication -lobbying activities -design of accounting methods or procedures, cost accounting programmes, budgetary control procedures -advice and help to businesses and public services in planning, organization, efficiency and control, management information etc.</p> <p>This sub-class excludes: -design of computer software for accounting systems, see 62011 -legal advice and representation, see 69101 -accounting, bookkeeping and auditing activities, tax consulting, see 69201 -architectural, engineering and other technical advisory activities, see 71101, 74909 -advertising activities, see 73101 -market research and public opinion polling, see 73201 -executive placement or search consulting services, see 78101 -educational consulting activities, see 85501</p>
<b>71</b>				<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>
	<b>711</b>	<b>7110</b>	<b>71101</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: -architectural consulting activities i.e. building design and drafting and town and city planning and landscape architecture -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: -machinery, industrial processes and industrial plant</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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> <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 09901,</li> <li>-development or publishing of associated software, see 58201</li> <li>-activities of computer consultants, see 62021</li> <li>-technical testing, see 71201</li> <li>-research and development activities related to engineering, see 72101</li> <li>-industrial design, see 74101</li> <li>-interior decorating, see 74101</li> <li>-aerial photography, see 74201</li> </ul>
	<b>712</b>	<b>7120</b>	<b>71201</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 materials, such as strength, thickness, durability, radioactivity etc.</li> <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> </li> <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> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-operation of police laboratories  This sub-class excludes: -testing of animal specimens, see 75001 -medical laboratory testing, see 86909
<b>72</b>				<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>
	<b>721</b>	<b>7210</b>	<b>72101</b>	<b>Research and experimental development on natural sciences and engineering</b>  This sub-class includes: -research and development on natural sciences, engineering and technology, medical sciences, biotechnology, agricultural sciences -interdisciplinary research and development, predominantly on natural sciences and engineering
	<b>722</b>	<b>7220</b>	<b>72201</b>	<b>Research and experimental development on social sciences and humanities</b>  This sub-class includes -research and development on social sciences and development on humanities -interdisciplinary research and development, predominantly on social sciences and humanities  This sub- class excludes: -market research, see 73201
<b>73</b>				<b>ADVERTISING AND MARKET RESEARCH</b>
	<b>731</b>	<b>7310</b>	<b>73101</b>	<b>Advertising</b>  This sub-class includes the provision of a full range of advertising services (i.e. through inhouse capabilities or subcontracting), including advice, creative services, production of advertising material, media planning and buying. It includes: -creation and realization of advertising campaigns i.e. -creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media -creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding etc. -media representation, i.e. sale of time and space for various media soliciting advertising - aerial advertising -distribution or delivery of advertising material or samples -provision of advertising space on billboards etc. -creation of stands and other display structures and sites -conducting marketing campaigns and other advertising services aimed at attracting and retaining customers i.e. -promotion of products -point-of-sale marketing -direct mail advertising

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-marketing consulting</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-publishing of advertising material, see 58199</li> <li>-public-relations activities, see 70201</li> <li>-market research, see 73201</li> <li>-graphic design activities, see 74101</li> <li>-advertising photography, see 74201</li> <li>-convention and trade show organizers, see 82301</li> </ul>
	732	7320	73201	<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>
74				<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
	741	7410	74101	<p><b>Specialized 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 62011</li> <li>-architectural design, see 71101</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 71101</li> <li>-theatrical stage-set design, see 90001</li> </ul>
	742	7420	74201	<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</li> </ul> </li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>estate or tourism purposes</p> <ul style="list-style-type: none"> <li>-aerial photography</li> <li>-videotaping of events: weddings, meetings etc.</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>-cartographic and spatial information activities, see 71101</li> </ul>
	<b>749</b>	<b>7490</b>	<b>74909</b>	<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 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 45101</li> <li>-online auction activities (retail), see 47901</li> <li>-activities of auctioning houses (retail), see 47901</li> <li>-activities of real estate brokers, see 68201</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-bookkeeping activities, see 69201 -activities of management consultants, see 70201 -activities of architecture and engineering consultants, see 71101 -engineering design activities, see 71101 -display of advertisement and other advertising design, see 73101 -creation of stands and other display structures and sites, see 73101 -industrial design activities, see 74101 -activities of convention and trade show organizers, see 8230 -activities of independent auctioneers, see 82999 -administration of loyalty programmes, see 82999 -consumer credit and debt counselling, see 88909 -activities of authors of scientific and technical books, see 90001 -activities of independent journalists, see 90001
<b>75</b>				<b>VETERINARY ACTIVITIES</b>
	<b>750</b>	<b>7500</b>	<b>75001</b>	<b>Veterinary activities</b>  This sub-class includes: -animal health care and control activities for farm animals -animal health care and control activities for pet animals These activities are carried out by qualified veterinarians when working in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. -activities of veterinary assistants or other auxiliary veterinary personnel -clinico-pathological and other diagnostic activities pertaining to animals -animal ambulance activities  This sub-class excludes: -farm animal boarding activities without health care, see 01619 -sheep shearing, see 01619 -herd testing services, droving services, agistment services, poultry caponizing, see 01619 -activities related to artificial insemination, see 01619 -pet animal boarding activities without health care, see 96099

## 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 specialized knowledge.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
77				<b>RENTAL AND LEASING ACTIVITIES</b>
	771	7710	77101	<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:            -renting or leasing of vehicles or trucks with driver, see 4922, 49231            -financial leasing, see 64911</p>
	772			<b>Renting and leasing of personal and household goods</b>
		7721	77211	<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 and umbrellas and other sports equipment</p> <p>This sub-class excludes:            -renting of video tapes and disks, see 77221            -renting of other personal and household goods n.e.c., see 77291            -renting of leisure and pleasure equipment as an integral part of recreational facilities, see 93299</p>
		7722	77221	<p><b>Renting of video tapes and disks</b></p> <p>This class includes renting of video tapes, records, CDs, DVDs etc.</p>
		7729	77291	<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) e.g.            -textiles, wearing apparel and footwear            -furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares            -jewellery, musical instruments, scenery and costumes            -books, journals and magazines            -machinery and equipment used by amateurs or as a hobby e.g. tools for home repairs</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-flowers and plants -electronic equipment for household use</p> <p>This sub-class excludes: -renting of cars, trucks, trailers and recreational vehicles without driver, see 77101 -renting of recreational and sports goods, see 77211 -renting of video tapes and disks, see 77221 -renting of motorcycles and caravans without driver, see 77301 -renting of office furniture, see 77301 -provision of linen, work uniforms and related items by laundries, see 96011</p>
	773	7730	77301	<p><b>Renting and leasing of other machinery, equipment and tangible goods</b></p> <p>This sub-class includes: -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 -renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers e.g. motorcycles, caravans and campers etc. -renting and operational leasing of water-transport equipment without operator e.g. commercial boats and ships -renting and operational leasing of air transport equipment without operator e.g. airplanes, hot-air balloons -renting and operational leasing of agricultural and forestry machinery and equipment without operator -renting and operational leasing of construction and civil-engineering machinery and equipment without operator e.g. crane lorries; scaffolds and work platforms, without erection and dismantling -renting and operational leasing of office machinery and equipment without operator e.g. computers and computer peripheral equipment; duplicating machines, typewriters and word-processing machines; accounting machinery and equipment like cash registers, electronic calculators etc.; office furniture -renting of accommodation or office containers -renting of containers -renting of pallets -renting of animals (e.g. herds, race horses)</p> <p>This sub-class excludes: -renting of agricultural and forestry machinery or equipment with operator, see 01619, 02401 -renting of construction and civil engineering machinery or equipment with operator, see division 43 -renting of water-transport equipment with operator, see division 50</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-renting of air-transport equipment with operator, see division 51 -financial leasing, see 64911 -renting of pleasure boats, see 77211 -renting of bicycles, see 77211
	<b>774</b>	<b>7740</b>	<b>77401</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 (except copyrighted works, such as books or software) for which a royalty payment or licensing fee is paid to the owner of the product (i.e. the asset holder). The leasing of patented entities, trademarks or service marks, brand names, mineral exploration and evaluation, franchise agreements 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.</p> <p>This sub-class excludes: -acquisition of rights and publishing, see divisions 58 and 59 -producing, reproducing and distributing copyrighted works (books, software, film), see divisions 58 and 59 -leasing of real estate, see group 68101 -leasing of tangible products (assets), see groups 771, 772, 773 -renting of video tapes and disks, see 77221 -renting of books, see 77291</p>
<b>78</b>				<b>ACTIVITIES OF EMPLOYMENT PLACEMENT AGENCIES</b>
	<b>781</b>	<b>7810</b>	<b>78101</b>	<p><b>Activities of employment placement agencies</b></p> <p>This sub-class includes listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies: -personnel search, selection referral and placement activities, including executive placement and search activities -activities of casting agencies and bureaus, such as theatrical casting agencies -activities of on-line employment placement agencies</p> <p>This sub-class excludes: -activities of personal theatrical or artistic agents or agencies, see 74909</p>
<b>79</b>				<b>TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES</b>
	<b>791</b>			<b>Travel agency and tour operator activities</b>
		<b>7911</b>	<b>79111</b>	<b>Travel agency activities</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				This sub-class includes activities of agencies primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients
		<b>7912</b>	<b>79121</b>	<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>
	<b>799</b>	<b>7990</b>	<b>79901</b>	<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 79111, 79121</li> <li>-organization and management of events such as meetings, conventions and conferences, see 82301</li> </ul>
<b>80</b>				<b>SECURITY AND INVESTIGATION ACTIVITIES</b>
	<b>801</b>	<b>8010</b>	<b>80101</b>	<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 e.g. 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 84231</li> </ul>
	<b>802</b>	<b>8020</b>	<b>80201</b>	<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> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-installing, repairing, rebuilding, and adjusting mechanical or electronic locking devices, safes and security vaults The units carrying out these activities may also engage in selling such security systems, mechanical or electronic locking devices, safes and security vaults.</p> <p>This sub-class excludes: -installation of security systems, such as burglar and fire alarms, without later monitoring, see 43211 -selling security systems, mechanical or electronic locking devices, safes and security vaults, without monitoring, installation or maintenance services, see 47599 -security consultants, see 74909 -public order and safety activities, see 84231 -providing key duplication services, see 95299</p>
<b>81</b>				<b>SERVICES TO BUILDINGS AND LANDSCAPE ACTIVITIES</b>
	<b>812</b>	<b>8120</b>	<b>81201</b>	<p><b>Cleaning activities</b></p> <p>This sub-class includes the activities of general interior cleaning of all types of buildings, exterior cleaning of buildings, specialized cleaning activities for buildings or other specialized cleaning activities, cleaning of industrial machinery, cleaning of the inside of road and sea tankers, disinfecting and extermination activities for buildings and industrial machinery, bottle cleaning and street sweeping.</p> <p>This sub-class excludes: -agricultural pest control, see 01619 -cleaning of new buildings immediately after construction, 43301 -steam-cleaning, sand blasting and similar activities for building exteriors, see 43901 -carpet and rug shampooing, drapery and curtain cleaning, see 96011</p>
	<b>813</b>	<b>8130</b>	<b>81301</b>	<p><b>Landscape care and maintenance service activities</b></p> <p>This sub-class includes planting, care and maintenance of: -parks and gardens for: -private and public housing -public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.) -municipal grounds (parks, green areas, cemeteries etc.) -highway greenery (roads, train lines and tramlines, waterways, ports) -industrial and commercial buildings -greenery for: -buildings (roof gardens, façade greenery, indoor gardens) -sports grounds (e.g. football fields, golf courses etc.), play grounds, lawns for sunbathing and other recreational parks -stationary and flowing water (basins, alternating wet</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>areas, ponds, swimming pools, ditches, watercourses, plant sewage systems)</p> <ul style="list-style-type: none"> <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</li> <li>-maintenance of land to keep it in good condition for agricultural use, see 01619</li> <li>-construction activities for landscaping purposes, see section F</li> <li>-landscape design and architecture activities, see 71101</li> <li>-operation of botanical gardens, see 91031</li> </ul>
<b>82</b>				<b>OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES</b>
	<b>821</b>	<b>8210</b>	<b>82101</b>	<p><b>Office administrative and support activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-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</li> <li>-a variety of copying, document preparation and specialized office support activities. The document copying/printing activities included here cover only shortrun type printing activities. It includes: <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> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-printing of documents (offset printing, quick printing etc.), see 18111</li> <li>-direct mail advertising, see 73101</li> <li>-specialized stenotype services such as court reporting, see 82999</li> <li>-public stenography services, see 8299 9</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	822	8220	82201	<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	82301	<p><b>Organization of conventions and trade shows</b></p> <p>This sub-class includes organization, promotion and/or management of events, such as business and trade shows, conventions, conferences and meetings, whether or not including the management and provision of the staff to operate the facilities in which these events take place</p>
	829	8290	82901	<p><b>Business support service activities n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-activities of collection agencies and credit bureaus for <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> </li> <li>-packaging activities on a fee or contract basis, whether or not these involve an automated process i.e. <ul style="list-style-type: none"> <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> </ul> </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 11041</li> <li>-packaging activities incidental to transport, see 52291</li> </ul>
		8299	82999	<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 services, public stenography services</li> <li>-real-time (i.e. simultaneous) closed captioning of live television</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				performances of meetings, conferences -address bar coding services -bar code imprinting services -fundraising organization services on a contract or fee basis -mail presorting services -repossession services -parking meter coin collection services -activities of independent auctioneers -administration of loyalty programmes -other support activities typically provided to businesses n.e.c.

## 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 FSIC 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
<b>84</b>				<b>PUBLIC ADMINISTRATION AND DEFENSE; COMPULSORY SOCIAL SECURITY</b>
	<b>841</b>			<b>Administration of the State and the economic and social policy of the community</b>
		<b>8411</b>	<b>84111</b>	<p><b>General public administration activities</b></p> <p>This sub-class includes:</p> <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> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-operation of government owned or occupied buildings, see 68101, 68201</li> <li>-administration of Research and Development policies intended to increase personal well-being and of associated funds, see 84121</li> <li>-administration of Research and Development policies intended to improve economic performance and competitiveness, see 84131</li> <li>-administration of defence-related Research and Development policies and of associated funds, see 84221</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-operation of government archives, see 91011
		<b>8412</b>	<b>84121</b>	<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 84301</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 91011</li> <li>-operation of museums and other cultural institutions, see 91021</li> <li>-sporting or other recreational activities, see division 93</li> </ul>
		<b>8413</b>	<b>84131</b>	<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>
	<b>842</b>			<b>Provision of services to the community as a whole</b>
		<b>8421</b>	<b>84211</b>	<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</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>diplomatic and consular missions stationed abroad or at offices of international organizations</p> <ul style="list-style-type: none"> <li>-administration, operation and support for information and cultural services intended for distribution beyond national boundaries</li> <li>-aid to foreign countries, whether or not routed through international organizations</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 88909</li> </ul>
		<b>8422</b>	<b>84221</b>	<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: <ul style="list-style-type: none"> <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> </ul> </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 84211</li> <li>-activities of military tribunals, see 84231</li> <li>-provision of supplies for domestic emergency use in case of peacetime disasters, see 84231</li> <li>-educational activities of military schools, colleges and academies, see 85301</li> <li>-activities of military hospitals, see 86101</li> </ul>
		<b>8423</b>	<b>84231</b>	<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> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-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</p> <p>-rendering of judgements and interpretations of the law</p> <p>-arbitration of civil actions</p> <p>-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</p> <p>-provision of supplies for domestic emergency use in case of peacetime disasters</p> <p>This sub-class excludes:</p> <p>-forestry fire-protection and fire-fighting services, see 02401</p> <p>-firefighting and fire-prevention services at airports provided by non-specialized units, see 52231</p> <p>-advice and representation in civil, criminal and other cases, see 69101</p> <p>-operation of police laboratories, see 71201</p> <p>-administration and operation of military armed forces, see 84221</p> <p>-activities of prison schools, see division 85</p> <p>-activities of prison hospitals, see 86101</p>
	<b>843</b>	<b>8430</b>	<b>84301</b>	<p><b>Compulsory social security activities</b></p> <p>This sub-class includes:</p> <p>-funding and administration of government-provided social security programmes:</p> <ul style="list-style-type: none"> <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> <p>-non-compulsory social security, see 65301</p> <p>-provision of welfare services and social work (without accommodation), see 88909</p>



## SECTION P: EDUCATION

This section includes education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc. Also included are military schools and academies, prison schools etc. at their respective levels. 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) 1997. The activities of educational institutions providing education at ISCED levels 0 and 1 are classified in group 851, those at ISCED levels 2 and 3 in group 852 and those at ISCED levels 4, 5 and 6 in group 853.

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
85				<b>EDUCATION</b>
	851	8510		<p><b>Pre-primary and primary education</b></p> <p>This class includes the provision of instruction designed primarily to introduce very young children to a school-type environment and instruction that gives students a sound basic education in reading, writing and mathematics along with an elementary understanding of other subjects such as history, geography, natural science, social science, art and music. Such education is generally provided for children, however the provision of literacy programmes within or outside the school system, which are similar in content to programmes in primary education but are intended for those considered too old to enter elementary schools, is also included. Also included is the provision of programmes at a similar level, suited to children with special needs education. Education can be provided in classrooms or through radio, television broadcast, Internet, correspondence or at home.</p>
			85101	<p><b>Pre-primary education</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-pre-primary education e.g. kindergarten</li> <li>-special education for handicapped students at this level</li> <li>-provision of literacy programmes for adults</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-adult education as defined in group 854</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-child day-care activities, see 88909
			<b>85102</b>	<p><b>Primary education</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-primary education</li> <li>-special education for handicapped students at this level</li> <li>-provision of literacy programmes for adults</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-adult education as defined in group 854</li> <li>-child day-care activities, see 88909</li> </ul>
	<b>852</b>			<b>Secondary education</b>
		<b>8521</b>	<b>85211</b>	<p><b>Secondary education</b></p> <p>This sub-class includes provision of the type of 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 pattern using more specialized teachers, and more often employ several teachers conducting classes in their field of specialization. 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. It includes:</p> <ul style="list-style-type: none"> <li>-general school education in the first stage of the secondary level corresponding more or less to the period of compulsory school attendance</li> <li>-general school education in the second stage of the secondary level giving, in principle, access to higher education</li> <li>-special education for handicapped students at this level</li> </ul> <p>Education can be provided in classrooms or through radio, television broadcast, Internet, correspondence or at home.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-adult education as defined in group 854</li> </ul>
		<b>8522</b>	<b>85221</b>	<p><b>Technical and vocational secondary education</b></p> <p>This sub-class includes education typically emphasizing subject-matter specialization and instruction in both theoretical background and practical skills generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job. 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, television, Internet, or other means. It includes:</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-technical and vocational education below the level of higher education as defined in 853</p> <p>This sub-class also includes:</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>-technical and vocational education at post-secondary and university levels, see 85301</li> <li>-adult education as defined in group 854</li> <li>-performing art instruction for recreation, hobby and self-development purposes, see 85421</li> <li>-automobile driving schools not intended for occupational drivers, see 85499</li> <li>-job training forming part of social work activities without accommodation, see 88909</li> </ul>
	<b>853</b>	<b>8530</b>	<b>85301</b>	<p><b>Higher education</b></p> <p>This sub-class includes the provision of post-secondary non-tertiary and tertiary education, including granting of degrees at baccalaureate, graduate or post-graduate level. The requirement for admission is at least a high school diploma or equivalent general academic training. Education can be provided in classrooms or through radio, television broadcast, Internet or correspondence.</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-post-secondary non-tertiary education</li> <li>-first stage of tertiary education (not leading to an advanced research qualification)</li> <li>-second stage of tertiary education (leading to an advanced research qualification)</li> <li>-performing arts schools providing higher education</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>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.</p> <p>This group also includes the provision of instruction in athletic activities to groups or individuals, foreign language instruction, instruction in the arts, drama or music or other instruction or specialized training, not comparable to the</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				education in groups 851–853.  This group excludes: -provision of primary education, secondary education or higher education, see groups 851, 852, 853
		<b>8541</b>	<b>85411</b>	<b>Sports and recreation education</b>  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 organized and includes: -sports instruction (baseball, basketball, cricket, football, etc) -camps, sports instruction -cheerleading instruction -gymnastics instruction -riding instruction, academies or schools -swimming instruction -professional sports instructors, teachers, coaches -martial arts instruction -card game instruction (such as bridge) -yoga instruction  This sub-class excludes: -cultural education, see 85421
		<b>8542</b>	<b>85421</b>	<b>Cultural education</b>  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 organized 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: -piano teachers and other music instruction -art instruction -dance instruction and dance studios -drama schools (except academic) -fine arts schools (except academic) -performing arts schools (except academic) -photography schools (except commercial)
		<b>8549</b>	<b>85499</b>	<b>Other education n.e.c.</b>  This sub-class includes the provision of instruction and specialized 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

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>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> <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>-adult literacy programmes see 85101</li> <li>-general secondary education, see 85211</li> <li>-driving schools for occupational drivers, see 85221</li> <li>-higher education, see 85301</li> <li>-cultural education, see 85421</li> </ul>
	855	8550	85501	<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>-organization 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 72201</li> </ul>

## SECTION Q: HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

This section includes the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
86				<b>HUMAN HEALTH ACTIVITIES</b>
	861	8610	86101	<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 organizations, university hospitals, military-base and prison hospitals) and specialized hospitals (e.g. mental health and substance abuse hospitals, hospitals for infectious diseases, maternity hospitals, specialized sanatoriums). 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 71201</li> <li>-veterinary activities, see 75001</li> <li>-health activities for military personnel in the field, see 84221</li> <li>-dental practice activities of a general or specialized nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology, orthodontic activities, see 86202</li> <li>-private consultants' services to inpatients, see 86202</li> <li>-medical laboratory testing, see 86909</li> <li>-ambulance transport activities, see 86909</li> </ul>
	862	8620		<b>Medical and dental practice activities</b>
			86201	<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 specialized medicine by general practitioners and medical specialists and surgeons</li> <li>-family planning centres providing medical treatment, such as</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>sterilization and termination of pregnancy, without accommodation -private consultants' services to inpatients</p> <p>Activities can be carried out in private practice, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, as well as in patients' homes.</p> <p>This sub-class excludes: -inpatient hospital activities, see 86101 -paramedical activities such as those of midwives, nurses and physiotherapists, see 86909</p>
			<b>86202</b>	<p><b>Dental practice activities</b></p> <p>This sub-class includes: -dental practice activities of a general or specialized nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology -orthodontic activities -dental activities in operating rooms -private consultants' services to inpatients</p> <p>This sub-class excludes: -inpatient hospital activities, see 86101</p>
			<b>86203</b>	<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>
	<b>869</b>	<b>8690</b>	<b>86909</b>	<p><b>Other human health activities</b></p> <p>This sub-class includes activities for human health not performed by hospitals or by medical doctors, dentists or optometrist: -activities of nurses, midwives, physiotherapists, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractice, acupuncture etc. -activities of dental paramedical personnel such as dental therapists, school dental nurses and dental hygienists, who may work remote from, but are periodically supervised by, the dentist -activities of medical laboratories such as X-ray laboratories and other diagnostic imaging centres and blood analysis laboratories -activities of blood banks, sperm banks, transplant organ banks etc. -ambulance transport of patients by any mode of transport including airplanes. These services are often provided during a medical emergency.</p> <p>Activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations and in residential</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere. These activities do not involve medical treatment.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-transfer of patients, with neither equipment for lifesaving nor medical personnel, see divisions 49, 50, 51</li> <li>-non-medical laboratory testing, see 71201</li> <li>-testing activities in the field of food hygiene, see 71201</li> <li>-hospital activities, see 86101</li> <li>-medical and dental practice activities, see 86201</li> <li>-nursing care facilities, see 8710 1</li> </ul>
<b>87</b>				<b>RESIDENTIAL CARE ACTIVITIES</b>
	<b>871</b>	<b>8710</b>	<b>87101</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 87301</li> <li>-social work activities with accommodation, such as orphanages, children's boarding homes and hostels, temporary homeless shelters, see 87909</li> </ul>
	<b>872</b>	<b>8720</b>	<b>87201</b>	<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.</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 87909</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	<b>873</b>	<b>8730</b>	<b>87301</b>	<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 87101</li> <li>-social work activities with accommodation where medical treatment or accommodation are not important elements, see 87909</li> </ul>
	<b>879</b>	<b>8790</b>	<b>87909</b>	<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. This class includes activities provided on a round-the-clock basis directed to provide social assistance to children and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements. Included here are:</p> <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> <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> <p>The activities may be carried out by public or private organizations.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-funding and administration of compulsory social security programmes, see 84301</li> <li>-activities of nursing care facilities, see 87101</li> <li>-residential care activities for mental retardation, mental health and substance abuse, see 87201</li> <li>-residential care activities for the elderly or disabled, see 87301</li> <li>-adoption activities, see 88909</li> <li>-short-term shelter activities for disaster victims, see 88909</li> </ul>
<b>88</b>				<b>OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION</b>
	<b>889</b>	<b>8890</b>	<b>88909</b>	<b>Other social work activities without accommodation</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<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 organizations, disaster relief organizations and national or local self-help organizations 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> <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 84301</li> <li>-activities similar to those described in this class, but including accommodation, see 87909</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
<b>90</b>				<b>CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES</b>
	<b>900</b>	<b>9000</b>	<b>90001</b>	<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. It includes:</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. <ul style="list-style-type: none"> <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> </ul> </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 23101</li> <li>-manufacture of statues, other than artistic originals, see 23961</li> <li>-restoring of historical sites and buildings, see 41001</li> <li>-motion picture and video production, see 59101</li> <li>-operation of cinemas, see 59101</li> <li>-activities of personal theatrical or artistic agents or agencies, see 74909</li> <li>-casting activities, see 78101</li> <li>-activities of ticket agencies, see 79901</li> <li>-operation of museums of all kinds, see 91021</li> <li>-sports and amusement and recreation activities, see division 93</li> <li>-restoring of furniture (except museum type restoration), see 95241</li> </ul>
<b>91</b>				<b>LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES</b>
	<b>910</b>	<b>9101</b>	<b>91011</b>	<b>Library and archives activities</b>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<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 organization of a collection, whether specialized 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>91021</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 specialized 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 90001</li> <li>-activities of libraries and archives, see 91011</li> </ul>
		<b>9103</b>	<b>91031</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 81301</li> <li>-operation of sport fishing and hunting preserves, see 93199</li> </ul>
<b>92</b>				<b>GAMBLING AND BETTING ACTIVITIES</b>
	<b>920</b>	<b>9200</b>	<b>92001</b>	<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> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-operation of virtual gambling web sites  This class excludes: -operation (exploitation) of coin-operated games, see 93299
<b>93</b>				<b>SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES</b>
	<b>931</b>	<b>9311</b>	<b>93111</b>	<b>Operation of sports facilities</b>  This sub-class includes: -operation of facilities for indoor or outdoor sports events (open, closed or covered, with or without spectator seating): -football, hockey, cricket, baseball, jai-alai stadiums -racetracks for auto, dog, horse races -swimming pools and stadiums -track and field stadiums -winter sports arenas and stadiums -ice-hockey arenas -boxing arenas -golf courses -bowling lanes -fitness centers  -organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with own facilities  It includes managing and providing the staff to operate these facilities.  This sub-class excludes: -renting of recreation and sports equipment, see 77211 -operation of ski hills, see 93299 -park and beach activities, see 93299
		<b>9312</b>	<b>93121</b>	<b>Activities of sports clubs</b>  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. It includes operation of football clubs, bowling clubs, swimming clubs, golf clubs, boxing clubs, body-building clubs, winter sports clubs, chess clubs, track and field clubs, shooting clubs, etc.  This sub-class excludes: -sports instruction by individual teachers, trainers, see 85411 -operation of sports facilities, see 93111 -organization and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs with their own facilities, see 93111
		<b>9319</b>	<b>93199</b>	<b>Other sports activities</b>  This sub-class includes:

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-activities of producers or promoters of sports events, with or without facilities</p> <p>-activities of individual own-account sportsmen and athletes, referees, judges, timekeepers etc.</p> <p>-activities of sports leagues and regulating bodies</p> <p>-activities related to promotion of sporting events</p> <p>-activities of racing stables, kennels and garages</p> <p>-operation of sport fishing and hunting preserves</p> <p>-activities of mountain guides</p> <p>-support activities for sport or recreational hunting and fishing</p> <p>This sub-class excludes:</p> <p>-breeding of racing horses, see 01421</p> <p>-renting of sports equipment, see 77211</p> <p>-activities of sport and game schools, see 85411</p> <p>-activities of sports instructors, teachers, coaches, see 85411</p> <p>-organization and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs with/without own facilities, see 93111, 93121</p> <p>-park and beach activities, see 93299</p>
	932	9329	93299	<p><b>Other amusement and recreation activities n.e.c.</b></p> <p>This sub-class includes:</p> <p>-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</p> <p>-activities of recreation parks, beaches, including renting of facilities such as bathhouses, lockers, chairs etc.</p> <p>-operation of recreational transport facilities, e.g. marinas</p> <p>-renting of leisure and pleasure equipment as an integral part of recreational facilities</p> <p>-operation of fairs and shows of a recreational nature</p> <p>-operation of discotheques and dance floors</p> <p>-operation (exploitation) of coin-operated games</p> <p>-other amusement and recreation activities (except amusement parks and theme parks) not elsewhere classified</p> <p>It also includes activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities</p> <p>This sub-class excludes:</p> <p>-provision of space and facilities for short stay by visitors in recreational parks and forests and campgrounds, see 55201</p> <p>-beverage serving activities of discotheques, see 56301</p> <p>-trailer parks, campgrounds, recreational camps, hunting and fishing camps, campsites and campgrounds, see 55201</p> <p>-separate renting of leisure and pleasure equipment, see 77211</p> <p>-operation (exploitation) of coin-operated gambling machines, see 92001</p>

## SECTION S: OTHER SERVICE ACTIVITIES

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

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>94</b>				<b>ACTIVITIES OF MEMBERSHIP ORGANISATIONS</b>
	<b>941</b>	<b>9411</b>	<b>94111</b>	<p><b>Activities of business and employers membership organizations</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-activities of organizations 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 organizations</li> <li>-dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organizations</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-activities of trade unions, see 94201</li> </ul>
		<b>9412</b>	<b>94121</b>	<p><b>Activities of professional membership organizations</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-activities of organizations 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 government agencies and public relations of professional organizations</li> <li>-activities of learned societies</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-education provided by these organizations, see division 85</li> </ul>
	<b>942</b>	<b>9420</b>	<b>94201</b>	<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 organized labor and union employees</li> <li>-activities of associations whose members are employees interested</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>chiefly in the representation of their views concerning the salary and work situation, and in concerted action through organization</p> <p>-activities of single plant unions, of unions composed of affiliated branches and of labour organizations composed of affiliated unions on the basis of trade, region, organizational structure or other criteria</p> <p>This sub-class excludes:</p> <p>-education provided by such organizations, see division 85</p>
	<b>949</b>			<b>Activities of other membership organisations</b>
		<b>9491</b>	<b>94911</b>	<p><b>Activities of religious organizations</b></p> <p>This sub-class includes:</p> <p>-activities of religious organizations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places</p> <p>-activities of organizations providing monastery and convent services</p> <p>-religious retreat activities</p> <p>-religious funeral service activities</p> <p>This sub-class excludes:</p> <p>-education provided by such organizations, see division 85</p> <p>-health activities by such organizations, see division 86</p> <p>-social work activities by such organizations, see divisions 87 and 88</p>
		<b>9492</b>	<b>94921</b>	<p><b>Activities of political organizations</b></p> <p>This sub-class includes activities of political organizations and auxiliary organizations such as young people's auxiliaries associated with a political party. These organizations 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>
		<b>9499</b>	<b>94999</b>	<p><b>Activities of other membership organizations n.e.c.</b></p> <p>This sub-class includes:</p> <p>-activities of organizations not directly affiliated to a political 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>-organizations supporting community and educational facilities n.e.c.</li> <li>-organizations 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> <p>-consumer associations</p> <p>-automobile associations</p>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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 organizations or others</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-activities of professional artistic groups or organizations, see 90001</li> <li>-activities of sports clubs, see 93121</li> <li>-activities of professional membership associations, see 94121</li> </ul>
<b>95</b>				<b>REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS</b>
	<b>951</b>			<b>Repair of computers and communication equipment</b>
		<b>9511</b>	<b>95111</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> <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 95121</li> </ul>
		<b>9512</b>	<b>95121</b>	<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</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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	9521	95211	<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	95221	<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 33121</li> <li>-repair of central air conditioning systems, see 43221</li> </ul>
		9523	95231	<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	95241	<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 43301</li> </ul>
		9529	95299	<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> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <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> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-repair of sporting and recreational guns, see 33111</li> <li>-repair of hand held power tools, see 33121</li> <li>-repair of time clocks, time/date stamps, time locks and similar time recording devices, see 33131</li> </ul>
<b>96</b>				<b>OTHER PERSONAL SERVICE ACTIVITIES</b>
	<b>960</b>	<b>9601</b>	<b>96011</b>	<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>-laundrying 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> <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 77301</li> <li>-repair and alteration of clothing etc., as an independent activity, see 95299</li> </ul>
		<b>9602</b>	<b>96021</b>	<p><b>Hairdressing and other beauty treatment</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> <li>-facial massage, manicure and pedicure, make-up etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-manufacture of wigs, see 32999</li> </ul>
		<b>9603</b>	<b>96031</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:</li> <li>-preparing the dead for burial or cremation and embalming</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>and morticians' services</p> <ul style="list-style-type: none"> <li>-providing burial or cremation services</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 94911</li> </ul>
		<b>9609</b>	<b>96099</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 of marriage bureaux</li> <li>-pet care services such as boarding, grooming, sitting and training pets</li> <li>-genealogical organizations</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 75001</li> <li>-activities of fitness centers, see 93111</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.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
97				<b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL</b>
	970	9700	97001	<p><b>Activities of households as employers of domestic personnel</b></p> <p>This sub-class includes -activities of households as employers of domestic personnel such as maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries etc. It allows the domestic personnel employed to state the activity of their employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.</p> <p>This sub-class excludes: -provision of services such as cooking, gardening etc. by independent service providers (companies or individuals), see FSIC class according to type of service</p>
98				<b>UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF PRIVATE HOUSEHOLDS FOR OWN USE</b>
	981	9810	98101	<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. If households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of FSIC. If households are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of FSIC.</p>
	982	9820	98201	<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</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>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. If households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated goods-producing subsistence activities of households.</p>

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

This Section includes extra-territorial organisations and bodies

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>99</b>				<b>ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES</b>
	<b>990</b>	<b>9900</b>	<b>99001</b>	<p><b>Activities of extraterritorial organizations and bodies</b></p> <p>This sub-class includes activities of international organizations such as the United Nations and the specialized agencies of the United Nations system, regional bodies etc., the International Monetary Fund, the World Bank, the World Customs Organization, the 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</p>

## PART III

### CONCORDANCE

The classification with which FSIC 2010 is compared is FSIC 2004, which it replaces.

The concordance is prepared at the most detailed level. The reference classification is placed on the left and the categories that align with the reference category on the right.

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
01111	Growing of sugar cane	01141	Growing of sugar cane
01112	Growing of coconuts .	01261	Growing of oleaginous fruits
01113	Growing of rice	01121	Growing of rice
01114	Growing of ginger	01281	Growing of ginger
01115	Growing and curing of tobacco	01151	Growing and curing of tobacco
01116	Growing of yaqona	01282	Growing of yaqona
01117	Growing of taro	01131	Growing of taro
01118	Growing of pulses	01111	Growing of cereals (except rice) leguminous crops and oil seeds
01119	Growing of cereals and crops nec	01132	Growing of cassava
		01133	Growing of yam
		01134	Growing of kumala
		01161	Growing of fibre crops
		01299	Growing of other perennial crops
01121	Growing of vegetables including hydroponics farming	01139	Growing of vegetables and melons, roots and tubers n.e.c.
01122	Growing of horticultural specialities and nursery products	01191	Growing of other non-perennial crops
		01301	Plant propagation
01131	Growing of citrus	01231	Growing of citrus fruits
01132	Growing of bananas	01221	Growing of bananas
01133	Growing of pineapples	01222	Growing of pineapples
01134	Growing of nuts	01251	Growing of other tree and bush fruits and nuts
01135	Growing of cocoa	01271	Growing of cocoa
01136	Growing of coffee	01272	Growing of coffee
01137	Growing of spice crops	01289	Growing of spices, aromatic, drug and pharmaceutical crops n.e.c.



FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
01138	Growing of noni	01225	Growing of noni
01139	Growing of fruit, nuts, beverage and spice crops nec	01121	Growing of grapes
		01223	Growing of mangoes
		01224	Growing of papayas
		01226	Growing of watermelon
		01229	Growing of tropical and subtropical fruits n.e.c.
		01283	Growing of vanilla
	<i>Major commodity produced criterion used</i>	<b>01501</b>	<b>Mixed farming</b>
01211	Beef cattle farming	01411	Raising and breeding of cattle and buffaloes
01212	Goat farming	01442	Raising of goats
01213	Sheep farming	01441	Raising and breeding of sheep
01214	Dairy cattle farming	01412	Production of raw cow milk from cows or buffaloes
01215	Horse farming	01421	Raising of horses and other equines
01221	Poultry farming,	01461	Raising and breeding of poultry
01222	Production of eggs	01462	Production of eggs
01223	Pig Farming	01451	Raising of swine/pigs
01224	Bee-keeping	01491	Bee-keeping
01229	Other animal farming; production of animal products nec	01492	Other animal farming; production of animal products n.e.c.
01401	Agricultural and animal husbandry service activities, except veterinary activities	01619	Support activities to agriculture and post-harvest crop activities
	<i>Major commodity produced criterion used</i>	<b>01701</b>	<b>Hunting, trapping and related service activities</b>
02001	Native Forest	02101	Native Forest
02002	Pine	02102	Pine
02003	Mahogany	02103	Mahogany
02005	Logging	02201	Logging
	<i>Major commodity produced criterion used</i>	<b>02301</b>	<b>Gathering of non-wood forest products</b>
		<b>02401</b>	<b>Support services to forestry</b>
05001	Fishing on a commercial basis	03111	Marine fishing on a commercial basis
		03121	Freshwater fishing on a commercial basis
05002	Taking of marine or freshwater crustaceans and molluscs	03112	Taking of marine crustaceans and molluscs
		03122	Taking of freshwater crustaceans and molluscs

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
		03124	Gathering of freshwater materials
05003	Beach-de-mer diving	03114	Beach-de-mer diving
05004	Operation of fish hatcheries and farms	03211	Marine aquaculture
		03222	Freshwater aquaculture
05005	Seaweed farming	03211	Marine aquaculture
		03222	Freshwater aquaculture
05006	Aquarium fish	03211	Marine aquaculture
		03222	Freshwater aquaculture
05009	Marine fishing nec and service activities incidental to fishing nec	03113	Taking of marine aquatic animals: turtles, sea squirts, tunicates, sea urchins etc
		03123	Taking of freshwater aquatic animals
		03115	Gathering of other marine organisms and materials
13201	Mining of gold and silver	07291	Mining of gold and silver
13202	Mining of copper	07292	Mining of copper
14101	Quarrying of stone, sand and clay	08101	Quarrying of stone, sand and clay
14299	Mining and quarrying nec	08999	Mining and quarrying nec
14301	Exploration	09901	Support activities for other mining and quarrying
15111	Production of fresh, chilled or frozen meat	10102	Processing and preserving of meat, except poultry
15112	Production of fresh, chilled or frozen poultry	10101	Processing and preserving of poultry
15113	Preservation and preparation of meat products	10102	Processing and preserving of meat, except poultry
15121	Processing and preserving of fish and fish products	10201	Processing and preserving of fish, crustaceans and molluscs
15131	Processing and preserving of fruit and vegetables	10301	Processing and preserving of fruit and vegetables
15141	Manufacture of vegetable and animal oils and fats	10401	Manufacture of vegetable and animal oils and fats
15201	Milk and cream processing and packing	10501	Manufacture of dairy products, except ice cream
15202	Ice-cream manufacturing	10502	Manufacture of ice cream
15209	Manufacture of dairy product nec	10501	Manufacture of dairy products, except ice cream
15311	Rice milling	10611	Rice milling

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
15312	Flour milling	10612	Flour milling
15319	Manufacture of grain mill products nec	10619	Manufacture of other grain mill products n.e.c.
15321	Manufacture of starches and starch products	10621	Manufacture of starches and starch products
15331	Manufacture of prepared animal feeds	10801	Manufacture of prepared animal feeds
15411	Bread manufacturing	10711	Bread manufacturing
15412	Cake and pastry manufacturing	10712	Cake and pastry manufacturing
15413	Biscuit manufacturing	10713	Biscuit manufacturing
15421	Manufacture of sugar	10721	Manufacture of sugar
15431	Manufacture of cocoa, chocolate, and sugar confectionery	10731	Manufacture of cocoa, chocolate and sugar confectionery
15441	Manufacture of macaroni, noodles, couscous and similar farinaceous/starchy products	10741	Manufacture of macaroni, noodles, couscous and similar farinaceous products
15499	Manufacture of other food nec	10751	Manufacture of prepared meals and dishes
		10799	Manufacture of other food products n.e.c.
15511	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials	11011	Distilling, rectifying and blending of spirits
15521	Manufacture of wine	11021	Manufacture of wines
15531	Manufacture of malt liquors and malt	11031	Manufacture of malt liquors and malt
15541	Manufacture of soft drink, cordial and syrup	11041	Manufacture of soft drink, cordial and syrup
15542	Production of mineral water	11042	Production of mineral water
15543	Blending and packing of coffee and tea	10799	Manufacture of other food products n.e.c.
15544	Pounding and packing of yaqona (kava)	11051	Pounding and packing of yaqona (kava)
16001	Manufacture of tobacco products	12001	Manufacture of tobacco products
17121	Spinning, weaving and finishing of textiles	13101	Spinning, weaving and finishing of textiles
17299	Manufacture of other textile nec	13901	Manufacture of made-up textile articles, except apparel and manufacture of cordage, rope, twine and netting
17301	Manufacture of knitted and crocheted fabrics and articles	13901	Manufacture of made-up textile articles, except apparel and manufacture of cordage, rope, twine and netting
		33199	Repair of other equipment
18101	Manufacture of wearing apparel	14101	Manufacture of wearing apparel
19121	Manufacture of luggage, handbags and the like, saddlery and harness	15201	Manufacture of footwear and leather products

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
19201	Manufacture of footwear	15201	Manufacture of footwear and leather products
20101	Saw-milling and planing of wood	16101	Sawmilling and planing of wood
20211	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards	16201	Manufacture of products of wood, cork, straw and plaiting materials
20291	Manufacture of articles, monumental pieces and curios of wood	16201	Manufacture of products of wood, cork, straw and plaiting materials
20299	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials nec	16201	Manufacture of products of wood, cork, straw and plaiting materials
		33199	Repair of other equipment
21011	Manufacture of pulp, paper and paperboard	17011	Manufacture of pulp, paper and paperboard
21021	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	17021	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
21091	Manufacture of tissue	17099	Manufacture of other articles of paper and paperboard
21099	Manufacture of other articles of paper and paperboard nec	17099	Manufacture of other articles of paper and paperboard
		33199	Repair of other equipment
22111	Publishing of books, brochures, musical books and other publications	58111	Book publishing
22121	Publishing of newspapers, journals and periodicals	58131	Publishing of newspapers, journals and periodicals
22199	Other publishing	58121	Publishing of directories and mailing lists
		58199	Other publishing activities
		58201	Software publishing
		59201	Sound recording and music publishing activities
22211	Printing	18111	Printing and service activities related to printing
22221	Service activities related to printing	18111	Printing and service activities related to printing
22301	Reproduction of recorded media	18201	Reproduction of recorded media
24121	Manufacture of fertilisers and nitrogen compound	20121	Manufacture of fertilizers and nitrogen compounds
24211	Manufacture of pesticides and other agro chemical products	20211	Manufacture of pesticides and other agrochemical products
24221	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	20221	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
24231	Manufacture of pharmaceuticals, medicinal	21001	Manufacture of pharmaceuticals, medicinal

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
	chemicals and botanical products		chemical and botanical products
24241	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	20231	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
24299	Manufacture of other chemical product nec	19201	Manufacture of refined petroleum products
		20199	Manufacture of basic chemicals, plastics and synthetic rubber in primary forms not elsewhere classified
		20299	Manufacture of other chemical products n.e.c.
25111	Manufacture of rubber tyres and tubes, re-treading and rebuilding of tyres	22111	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
25199	Manufacture of other rubber products	22199	Manufacture of other rubber products
25201	Manufacture of plastic products	22201	Manufacture of plastics products
25301	Manufacture of PVC (Polyvinyl Chloride) products	22201	Manufacture of plastics products
26101	Manufacture of glass and glass products	23101	Manufacture of glass and glass products
26921	Manufacture of refractory ceramic ware	23999	Manufacture of other non-metallic mineral products n.e.c.
26941	Manufacture of cement, lime and plaster	23942	Manufacture of cement, lime and plaster
26951	Manufacture of articles of concrete, cement and plaster	23951	Manufacture of articles of concrete, cement and plaster
26961	Cutting, shaping and finishing of stone	23961	Cutting, shaping and finishing of stone
26999	Manufacture of other non-metallic mineral products nec	23999	Manufacture of other non-metallic mineral products n.e.c.
27101	Manufacture of basic metals	24101	Manufacture of basic metals
27311	Casting of iron and steel	24311	Casting of metals
27321	Casting of non-ferrous metals	24311	Casting of metals
28111	Manufacture of structural metal products	25101	Manufacture of structural metal products, tanks, reservoirs and steam generators
28121	Manufacture of tanks, reservoirs and containers of metal	25101	Manufacture of structural metal products, tanks, reservoirs and steam generators
28911	Forging, pressing, stamping and roll-forming of metal	25901	Manufacture of other fabricated metal products; metalworking service activities
28921	Treatment and coating of metals; general mechanical engineering on a fee or contract basis	25901	Manufacture of other fabricated metal products; metalworking service activities
28931	Manufacture of cutlery, hand tools and general hardware	25901	Manufacture of other fabricated metal products; metalworking service activities

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
28999	Manufacture of other fabricated metal products nec	25901	Manufacture of other fabricated metal products; metalworking service activities
		33111	Repair of fabricated metal products
29111	Manufacture/assembly and repair of engines and turbines, except aircraft, vehicle and cycle engines	33121	Repair of machinery
29121	Manufacture/assembly and repair of pumps, compressors, taps and valves	33121	Repair of machinery
29141	Manufacture/assembly and repair of ovens, furnaces and furnace burners	33121	Repair of machinery
29151	Manufacture/assembly and repair of lifting and handling equipment	33121	Repair of machinery
29199	Manufacture/assembly and repair of other general purpose machinery	33121	Repair of machinery
29211	Manufacture/assembly and repair of special purpose machinery	33121	Repair of machinery
29299	Manufacture/assembly and repair of other special purpose machinery	33121	Repair of machinery
31101	Manufacture/assembly and repair of electric motors, generators and transformers	33141	Repair of electrical equipment
31401	Manufacture/assembly and repair of accumulators, primary cells and primary batteries	33141	Repair of electrical equipment
31909	Manufacture/assembly and repair of electrical machinery and apparatus nec	33141	Repair of electrical equipment
32101	Manufacture/assembly and repair of radio, television and communication equipment and apparatus	33141	Repair of electrical equipment
		95121	Repair of communication equipment
33111	Manufacture/assembly and repair of medical and surgical equipment and orthopaedic appliances	33131	Repair of electronic and optical equipment
33121	Manufacture/assembly and repair of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment	33131	Repair of electronic and optical equipment
33131	Manufacture/assembly and repair of industrial process control equipment	33131	Repair of electronic and optical equipment
33301	Manufacture/assembly of watches and clocks	95299	Repair of other personal and household goods
34201	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-	29201	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-

<b>FSIC 2004</b>		<b>FSIC 2010</b>	
<b>SUB-CLASS</b>	<b>DESCRIPTION</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
	trailers		trailers
34301	Manufacture of parts and accessories for motor vehicles and their engines	29301	Manufacture of parts and accessories for motor vehicles
35111	Building and repairing of ships	30101	Building of ships and floating structures including building of pleasure and sporting boats
35999	Manufacture and repair of transport equipment nec	33151	Repair of transport equipment, except motor vehicles
36101	Manufacture of furniture made of metal	31001	Manufacture of furniture
36102	Manufacture of furniture made of wood	31001	Manufacture of furniture
36103	Manufacture of furniture made of any other material.	31001	Manufacture of furniture
36104	Upholstery	31001	Manufacture of furniture
36911	Manufacture of jewellery, and related articles	32101	Manufacture of jewellery, and related articles
36921	Manufacture of musical instruments	32999	Other manufacturing not elsewhere specified
		33199	Repair of other equipment
36931	Manufacture of sports goods	32999	Other manufacturing not elsewhere specified
36941	Manufacture of games and toys	32999	Other manufacturing not elsewhere specified
36999	Other manufacturing nec	32999	Other manufacturing not elsewhere specified
37101	Recycling of metal waste and scrap	38301	Materials recovery
37201	Recycling of non-metal waste and scrap	38301	Materials recovery
40101	Production, collection and distribution of electricity	35101	Electric power generation, transmission and distribution
40201	Manufacture of gas; distribution of gaseous fuels	35201	Manufacture of gas; distribution of gaseous fuels through mains
		35301	Steam and air conditioning supply
41001	Collection, purification and distribution of water	36001	Water collection, treatment and supply
45101	Site preparation	43101	Demolition and site preparation
45201	General building	41001	Construction of buildings
45202	Civil engineering	42001	Civil engineering
		42002	Construction of other civil engineering projects
45301	Electrical	43211	Electrical installation
45302	Plumbing	43221	Plumbing, heat and air-conditioning installation

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
45303	Installation and repair of air-conditioning Systems	43221	Plumbing, heat and air-conditioning installation
45304	Installation and repair of fire security systems	43211	Electrical installation
45305	Installation and repair of lifts, elevators and escalators	43291	Other construction installation
45401	Building completion	43301	Building completion and finishing
45501	Renting of construction or demolition equipment with operator	43101	Demolition and site preparation
		43211	Electrical installation
		43221	Plumbing, heat and air-conditioning installation
		43291	Other construction installation
		43301	Building completion and finishing
		43901	Other specialised construction activity
50101	Sale of motor vehicle	45101	Sale of motor vehicles
50201	Maintenance and repair of motor vehicles	45201	Maintenance and repair of motor vehicles
50301	Sale of motor vehicle parts and accessories	45301	Sale of motor vehicle parts and accessories
50401	Sale, maintenance and repair of motor cycles related parts and accessories	45401	Sale, maintenance and repair of motorcycles and related parts and accessories
50501	Retail sale of Automotive Fuel	47301	Retail sale of automotive fuel in specialized stores
51101	Wholesale on a fee or contract basis	46101	Wholesale on a fee or contract basis
51211	Wholesale of agricultural raw materials, live animals, food, beverages and tobacco	46201	Wholesale of agricultural raw materials and live animals
51221	Grocery, fresh and frozen meats, fish etc.; bakery products including confectionery; non-alcoholic drinks, dairy products and related foodstuff	46301	Wholesale of food and non-alcoholic drinks
51222	Beer, wines and spirits and cigarettes and tobacco dealers etc	46302	Wholesale of alcoholic drinks
		46303	Wholesale of tobacco
51311	Wholesale of textiles and clothing	46411	Wholesale of textiles and clothing
51312	Wholesale of footwear and leather goods	46412	Wholesale of footwear
51391	Furniture, floor coverings, soft furnishing and bedding; electrical and non-electrical household appliances; crockery, cutlery, kitchen utensils and other household goods including perambulators, etc	46499	Wholesale of other household goods not elsewhere specified
51392	Radios, radiograms, video and television sets, musical instruments including records	46499	Wholesale of other household goods not elsewhere specified



FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
51393	Pharmaceutical supplies, cosmetics and toiletries .	46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries
51399	Wholesale of other household goods nec	46499	Wholesale of other household goods not elsewhere specified
51411	Wholesale of solid, liquid and gaseous fuels and related products	46611	Wholesale of solid, liquid and gaseous fuels and related products
51421	Wholesale of metals and metal ores	46621	Wholesale of metals and metal ores
51431	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
51499	Wholesale of other intermediate products, waste and scrap	46699	Wholesale of waste and scrap and other products n.e.c.
51501	Wholesale of computers, computer peripheral equipment and software	46511	Wholesale of computers, computer peripheral equipment and software
51502	Wholesale of electronic parts and equipment	46521	Wholesale of electronic and telecommunications equipment and parts
51509	Wholesale of other machinery, equipment and supplies	46531	Wholesale of agricultural machinery, equipment and supplies
		46599	Wholesale of other machinery and equipment
51901	Other wholesale	46901	Non-specialized wholesale trade
52111	Retail sale in non-specialised stores with food and beverages predominating	47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating
52199	Other retail sales in non-specialised stores	47199	Other retail sale in non-specialized stores
		47631	Retail sale of sporting equipment in specialized stores
		47641	Retail sale of games and toys in specialized stores
52201	Food and soft drinks	47211	Retail sale of food and non-alcoholic beverages in specialized stores
52202	Beer, wines and spirits and cigarette and tobacco stores	47221	Retail sale of alcoholic beverages in specialized stores
		47231	Retail sale of tobacco products in specialized stores
52311	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
52321	Retail sale of textiles and clothing	47511	Retail sale of textiles in specialized stores
		47711	Retail sale of clothing in specialized stores

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
52322	Footwear and leather goods	47712	Retail sale of footwear and leather articles in specialized stores
52331	Furniture, floor coverings, soft furnishing and bedding; electrical and non-electrical household appliances; crockery, cutlery, kitchen utensils and other household goods including perambulators, etc	47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores
		47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores
52332	Radios, radiograms, video and television sets, musical instruments including records	47421	Retail sale of audio and video equipment in specialized stores
		47621	Retail sale of music and video recordings in specialized stores
52341	Retail sale of hardware, paints and glass	47521	Retail sale of hardware, paints and glass in specialized stores
52391	Retail sale of office supplies and equipment etc	47611	Retail sale of books, newspapers and stationary in specialized stores
52392	Retail sale of computers, computer peripheral equipment and software	47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores
52393	Chemical fertilisers, manure, cleaning preparations and domestic gases stores	47731	Other retail sale of new goods in specialized stores
52399	Other retail sale in specialised stores nec	47731	Other retail sale of new goods in specialized stores
52401	Retail sale of second hand goods in stores	47741	Retail sale of second-hand goods
52521	Retail sale via stalls and markets	47801	Retail sale via stalls and markets
		47901	Retail trade not in stores, stalls or markets
52599	Other non-store retail sale	47901	Retail trade not in stores, stalls or markets
52601	Repair of personal and household goods	95299	Repair of other personal and household goods
		95211	Repair of consumer electronics
		95221	Repair of household appliances and home and garden equipment
		95231	Repair of footwear and leather goods
		95241	Repair of furniture and home furnishings
55101	Hotels; camping sites and other provision of short-stay accommodation	55101	Short term accommodation activities
		55201	Camping grounds, recreational vehicle parks and trailer parks

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
		55901	Other accommodation
55201	Restaurants, bars and cafes	56101	Food and beverage service activities
55202	Clubs (hospitality)	56301	Beverage serving activities
60211	Bus transport	49221	Bus transport
60221	Taxi	49222	Taxi
60222	Mini vans	49223	Mini vans
60223	Rental and hire cars which are either self-driven or chauffeur driven; chartered land transport tour operators and chartered buses	77101	Renting and leasing of motor vehicles
60231	Freight Transport by road .	49231	Freight transport by road
61101	Sea and coastal water transport .	50111	Sea and coastal passenger water transport
		50112	Sea and coastal freight water transport
61201	Inland water transport	50211	Inland passenger water transport
		50212	Inland freight water transport
62101	Scheduled and non-scheduled air transport	51101	Passenger air transport
		51201	Freight air transport
63011	Cargo handling and stevedoring.	52241	Cargo handling
63021	Storage and warehousing	52101	Warehousing and storage
63031	Other supporting transport activities	52221	Service activities incidental to water transportation
		52231	Service activities incidental to air transportation
		52211	Service activities incidental to land transportation
63041	Activities of travel agencies and tour operators; tourist assistance activities nec	79111	Travel agency activities
		79121	Tour operator activities
		79901	Other reservation service and related activities
63099	Activities of other transport agencies	52291	Other transportation support activities
64111	National post activities	53101	Postal activities
64121	Courier activities other than national post activities .	53201	Courier activities
64201	Telecommunications	61101	Wired telecommunications activities
		61201	Wireless telecommunications activities
		61301	Satellite telecommunications activities

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
		61909	Other telecommunications activities
65111	Central Banking	64111	Central banking
65199	Other monetary intermediation	64199	Other monetary intermediation
65921	Other credit granting	64921	Other credit granting
65999	Other financial intermediation nec	64999	Other financial service activities, except insurance and pension funding activities, n.e.c.
		64911	Financial leasing
		64201	Activities of holding companies
		64301	Trusts, funds and similar financial entities
		66301	Fund management activities
66011	Life insurance	65111	Life insurance
66021	Pension funding	65301	Pension funding
66031	Non-life insurance	65121	Non-life insurance
67111	Administration of financial markets	66111	Administration of financial markets
67121	Security dealing activities	66121	Security and commodity contracts brokerage
67199	Activities auxiliary to financial intermediation nec	66199	Other activities auxiliary to financial service activities
67201	Activities auxiliary to insurance and pension funding	66201	Activities auxiliary to insurance and pension funding
70101	Real estate activities	68101	Real estate activities with own or leased property
		68201	Real estate activities on a fee or contract basis
71111	Renting of land transport equipment	77301	Renting and leasing of other machinery, equipment and tangible goods
71999	Renting of other transport equipment	77301	Renting and leasing of other machinery, equipment and tangible goods
71211	Renting of agricultural machinery and equipment	77301	Renting and leasing of other machinery, equipment and tangible goods
71221	Renting of construction and civil engineering machinery and equipment	77301	Renting and leasing of other machinery, equipment and tangible goods
71231	Renting of office machinery and equipment (including computers)	77301	Renting and leasing of other machinery, equipment and tangible goods
71299	Renting of other machinery and equipment	77301	Renting and leasing of other machinery, equipment and tangible goods
71301	Renting of personal and household goods nec	77211	Renting and leasing of recreational and sports goods
		77291	Renting and leasing of other personal and

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
			household goods
71302	Renting of home movies	77221	Renting of video tapes and disks
72101	Hardware and Software consultancy	62011	Computer programming activities
		62021	Computer consultancy and computer facilities management activities
72301	Data processing and Data base activities and on line distribution of electronic content	63111	Data processing, hosting and related activities
72501	Maintenance and repair of office, accounting and computing machinery	95111	Repair of computers and peripheral equipment
72901	Other computer related activities	62099	Other information technology and computer service activities
		63121	Web portals
73101	Research and development	72101	Research and experimental development on natural sciences and engineering
		72201	Research and experimental development on social sciences and humanities
74111	Legal activities	69101	Legal activities
74121	Accounting, bookkeeping and auditing activities; tax consultancy	69201	Accounting, bookkeeping and auditing activities; tax consultancy
74131	Market research and public opinion polling	73201	Market research and public opinion polling
		74101	Specialized design activities
		74909	Other professional, scientific and technical activities n.e.c.
74141	Business and management consultancy activities	70101	Activities of head offices
		70201	Management consultancy activities
		85501	Educational support activities
74211	Architectural, engineering activities and related technical activities	71101	Architectural and engineering activities and related technical consultancy
74221	Technical testing and analysis	71201	Technical testing and analysis
74301	Advertising	73101	Advertising
74911	Labour recruitment and provision of personnel	78101	Activities of employment placement agencies
74921	Investigation and security activities .	80101	Private security activities
		80201	Security systems service activities
74931	Building cleaning and industrial cleaning activities	81201	Cleaning activities
74941	Photographic activities	74201	Photographic activities

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
74951	Packaging activities	82901	Business support service activities n.e.c.
		82999	Other business support service activities n.e.c.
74999	Other Business activities nec	82101	Office administrative and support activities
		82201	Activities of call centers
		82301	Organization of conventions and trade shows
		82999	Other business support service activities n.e.c.
		63911	News agency activities
		63999	Other information service activities n.e.c.
		77401	Leasing of intellectual property and similar products, except copyrighted works
		81301	Landscape care and maintenance service activities
75111	Central government	84111	General public administration activities
		84121	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
		84131	Regulation of and contribution to more efficient operation of businesses
		84301	Compulsory social security activities
75112	Local government	84111	General public administration activities
75211	Foreign Affairs	84211	Foreign affairs
75221	Defence activities	84221	Defence activities
75231	Public order and safety activities	84231	Public order and safety activities
80101	Preschool education	85101	Pre-primary education
80102	Normal primary education	85102	Primary education
80211	Normal secondary education	85211	Secondary education
80221	Technical and vocational secondary education	85221	Technical and vocational secondary education
80301	Higher education	85301	Higher education
80401	Special school education	85101	Pre-primary education
		85211	Secondary education
		85102	Primary education
		85221	Technical and vocational secondary education
80901	All other education	85101	Pre-primary education
		85102	Primary education

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
		85221	Technical and vocational secondary education
		85301	Higher education
		85411	Sports and recreation education
		85421	Cultural education
		85499	Other education n.e.c.
85111	Hospital activities	86101	Hospital activities
85121	Medical services	86201	Medical practice activities
85122	Dental activities	86202	Dental practice activities
85123	Optometry activities	86203	Optometry activities
85199	Other human health activities	86909	Other human health activities
85201	Veterinary activities	75001	Veterinary activities
85311	Social work with accommodation	87101	Residential nursing care facilities
		87201	Residential care activities for mental retardation, mental health and substance abuse
		87301	Residential care activities for the elderly and disabled
		97909	Other residential care activities
85321	Social work without accommodation	88909	Other social work activities without accommodation
90001	Sewage and refuse disposal, sanitation and similar activities	37001	Sewerage
		38101	Collection of waste
		38201	Waste treatment and disposal
		39001	Remediation activities and other waste management services
91111	Activities of business, employers and professional organisations	94111	Activities of business, employers and professional organisations
		94121	Activities of professional membership organizations
91201	Activities of trade unions	94201	Activities of trade unions
91911	Activities of religious organisations	94911	Activities of religious organisations
91921	Activities of political organisations	94921	Activities of political organisations
91999	Activities of other membership organisations nec	94999	Activities of other membership organisations nec
92111	Motion picture and video production and distribution	59101	Motion picture, video and television programme production activities

FSIC 2004		FSIC 2010	
SUB-CLASS	DESCRIPTION	SUB-CLASS	DESCRIPTION
92121	Motion picture projections	59101	Motion picture, video and television programme production activities
92131	Radio and television activities	60101	Radio broadcasting
		60201	Television programming and broadcasting activities
92141	Dramatic arts, music and other arts activities	90001	Creative, arts and entertainment activities
92199	Other entertainment activities nec	93299	Other amusement and recreation activities n.e.c.
92311	Libraries and archives activities	91011	Library and archives activities
92321	Museums activities and preservation of historical sites and buildings	91021	Museums activities and operation of historical sites and buildings
92331	Botanical and zoological & gardens and nature reserve activities	91031	Botanical and zoological gardens and nature reserves activities
92411	Sporting activities	93111	Operation of sports facilities
		93121	Activities of sports clubs
92499	Other recreational activities	93199	Other sports activities
		92001	Gambling and betting activities
93011	Washing, and (dry-) cleaning of textile and fur products	96011	Washing and (dry-) cleaning of textile and fur products
93021	Hairdressing and other Beauty treatment	96021	Hairdressing and other beauty treatment
93031	Funeral and related activities	96031	Funeral and related activities
93099	Other services activities nec	96099	Other personal service activities n.e.c.
95001	Activities of private households as employers of domestic staff	97001	Activities of households as employers of domestic personnel
96001	Goods producing activities of private households for own use	98101	Undifferentiated goods-producing activities of private households for own use
97001	Service producing activities of private households for own use	98201	Undifferentiated service-producing activities of private households for own use
99001	Extra-territorial organisations and bodies	99001	Activities of extraterritorial organizations and bodies



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