

UK Standard Industrial Classification of Economic Activities 2003

© Crown copyright 2002.

Published with the permission of the Controller of Her Majesty's Stationery Office (HMSO).

ISBN 0 11 621641 7

A National Statistics publication

National Statistics are produced to high professional standards set out in the National Statistics Code of Practice. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference.

Applications for reproduction should be submitted to HMSO under HMSO's Class Licence:

www.clickanduse.hmso.uk

Alternatively applications can be made in writing to:

HMSO Licensing Division
St. Clement's House
2-16 Colegate
Norwich, NR3 1BQ

Contact points

For enquiries about this publication, contact the Editor,
Tom Cuffe:

Tel: **01633 813405**

E-mail: **classifications.helpdesk@ons.gov.uk**

To order this publication, call The Stationery Office on
0870 600 5522. See also back cover.

For general enquiries, contact the National Statistics Public Enquiry Service on **0845 601 3034**

(minicom: 01633 812399)

E-mail: **info@statistics.gov.uk**

Fax: 01633 652747

Letters: Room DG/18, 1 Drummond Gate,
London SW1V 2QQ

You can also find National Statistics on the internet – go to
www.statistics.gov.uk.

About the Office for National Statistics

The Office for National Statistics (ONS) is the government agency responsible for compiling, analysing and disseminating many of the United Kingdom's economic, social and demographic statistics, including the retail prices index, trade figures and labour market data, as well as the periodic census of the population and health statistics. The Director of ONS is also the National Statistician and the Registrar General for England and Wales, and the agency that administers the registration of births, marriages and deaths there.

Contents

	Page
Preface	v
Introduction	
Introduction	1
Classification changes	1
International classifications	1
EC regulation	1
UK SIC structure	2
Links to international classifications	2
Change from 1980 SIC	2
Related classifications	4
Use of the UK SIC(2003)	5
UK SIC(2003) Indexes	5
References	5
Rules for classifying statistical units	7
Summary of Structure	
<i>Section Subsection Description</i>	
A	21
Agriculture, hunting and forestry	
B	21
Fishing	
C	22
Mining and quarrying	
CA	22
Mining and quarrying of energy producing materials	
CB	22
Mining and quarrying except energy producing materials	
D	23
Manufacturing	
DA	23
Manufacture of food products, beverages and tobacco	
DB	24
Manufacture of textiles and textile products	
DC	25
Manufacture of leather and leather products	
DD	26
Manufacture of wood and wood products	
DE	26
Manufacture of pulp, paper and paper products; publishing and printing	
DF	27
Manufacture of coke, refined petroleum products and nuclear fuel	
DG	27
Manufacture of chemicals, chemical products and man-made fibres	
DH	28
Manufacture of rubber and plastic products	
DI	28
Manufacture of other non-metallic mineral products	
DJ	29
Manufacture of basic metals and fabricated metal products	
DK	30
Manufacture of machinery and equipment not elsewhere classified	
DL	31
Manufacture of electrical and optical equipment	
DM	32
Manufacture of transport equipment	
DN	33
Manufacturing not elsewhere classified	
E	33
Electricity, gas and water supply	
F	34
Construction	
G	34
Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	
H	38
Hotels and restaurants	
I	38
Transport, storage and communication	
J	40
Financial intermediation	

K	Real estate, renting and business activities	41
L	Public administration and defence; compulsory social security	43
M	Education	44
N	Health and social work	44
O	Other community, social and personal service activities	45
P	Private households employing staff and undifferentiated production activities of households for own use	46
Q	Extra-territorial organisations and bodies	46

Explanatory notes

<i>Section</i>	<i>Subsection</i>	<i>Description</i>	
A		Agriculture, hunting and forestry	47
B		Fishing	52
C		Mining and quarrying	53
	CA	Mining and quarrying of energy producing materials	53
	CB	Mining and quarrying except energy producing materials	55
D		Manufacturing	57
	DA	Manufacture of food products, beverages and tobacco	58
	DB	Manufacture of textiles and textile products	65
	DC	Manufacture of leather and leather products	71
	DD	Manufacture of wood and wood products	72
	DE	Manufacture of pulp, paper and paper products; publishing and printing	74
	DF	Manufacture of coke, refined petroleum products and nuclear fuel	77
	DG	Manufacture of chemicals, chemical products and man-made fibres	78
	DH	Manufacture of rubber and plastic products	83
	DI	Manufacture of other non-metallic mineral products	85
	DJ	Manufacture of basic metals and fabricated metal products	88
	DK	Manufacture of machinery and equipment not elsewhere classified	93
	DL	Manufacture of electrical and optical equipment	100
	DM	Manufacture of transport equipment	107
	DN	Manufacturing not elsewhere classified	110
E		Electricity, gas and water supply	115
F		Construction	117
G		Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	121
H		Hotels and restaurants	133
I		Transport, storage and communication	136
J		Financial intermediation	142
K		Real estate, renting and business activities	146
L		Public administration and defence; compulsory social security	159
M		Education	162
N		Health and social work	164
O		Other community, social and personal service activities	167
P		Private households employing staff and undifferentiated production activities of households for own use	175
Q		Extra-territorial organisations and bodies	176

Preface

Comparison with the 1997 SIC(92) publication.

This publication does not represent a major revision. Apart from some changes to titles and changes due to the expiry of the ECSC Treaty in July 2002, the main changes are:

- A breakdown of class 29.40 (manufacture of machine tools) into three classes: portable hand-held, metalworking and other.
- A breakdown of class 40.10 (production and distribution of electricity) into three new classes, one for manufacture, one for transmission and one for distribution and trade.
- A breakdown of class 40.20 (manufacture of gas; distribution of gaseous fuels through mains) into one class for manufacture and one for distribution and trade.
- A breakdown into two new classes each of classes 51.64 (wholesale of office machinery and equipment) and 51.65 (wholesale of machinery for use in industry, trade and navigation).
- A new class (74.86) for call centre activities.
- A new class (72.21) for publishing of software.
- A breakdown of class 90.00 (sewage and refuse disposal, sanitation and similar activities) into three classes covering collection and treatment of sewage, collection and treatment of other waste and sanitation, remediation and similar activities.
- In response to user demand for a more detailed coding structure within the UK, the introduction of 41 new five digit subclasses.

For all subclasses, whether new or already available, the balancing or not elsewhere classified subclass is numbered as a /9. For example, 'Manufacture of other containers' is coded as 21.21/9.

In some cases, the creation of new subclasses left the balancing subclass, as previously numbered, in the middle of a list of specific subclasses. Consequently, when the balancing subclass was moved and renumbered as /9 a space was created at the old subclass number. Following the principle adopted in 1997, we continue to leave the old subclass blank and insert the note 'This code is no longer in use.'

The only other significant changes are that the Introduction has been brought up to date and the Methodological Guide, previously a separate publication, is now incorporated into this publication.

No further changes or publications are now envisaged until 2007 when a major revision is expected in line with European Community plans for the future development of its classification system NACE Rev 1.1.

Contacts:

Office for National Statistics
Industrial Classifications Branch
Government Buildings
Cardiff Road
Newport
South Wales NP10 8XG

Classifications Helpdesk

Tel: **01633 812999**

Fax: 01633 812555

e-mail: classifications.helpdesk@ons.gov.uk

This is a blank page.

Introduction

A *Standard Industrial Classification (SIC)* was first introduced into the United Kingdom in 1948 for use in classifying business establishments and other statistical units by the type of economic activity in which they are engaged. The classification provides a framework for the collection, tabulation, presentation and analysis of data and its use promotes uniformity. In addition, it can be used for administrative purposes and by non-government bodies as a convenient way of classifying industrial activities into a common structure.

Classification changes

Since 1948, the classification has been revised in 1958, 1968, 1980, 1992 and 1997. Revision is necessary because, over a period of time, new products and new industries emerge and shifts of emphasis occur in existing industries. It is not always possible for the system to accommodate such developments and after a period of time updating the classification is the most sensible action. The 1997 changes were not a full-scale revision but a response to user demand for a limited number of additional subclasses together with some minor renumbering. Similarly, this publication is a further minor revision of SIC(92) reflecting contemporaneous changes in NACE Rev.1 (see next paragraph) and meeting UK user demand for additional detail at the subclass level.

The need for change equally affects all international classifications and they are revised from time to time to bring them up to date. On 9 October 1990 the European Council of Ministers passed a regulation to introduce a new statistical classification of economic activities in the European Communities (NACE Rev 1). In January 2003, a minor revision of NACE Rev 1, NACE Rev.1.1, was published.⁽¹⁾

International classifications

From the outset, the UK SIC followed the same broad principles as the relevant international systems. UK statisticians played an important part in the formulation of the first ISIC (International Standard Industrial Classification of All Economic Activities), issued by the United Nations in 1948 and revised in 1958, 1968, 1989 and now in 2003. Nevertheless, there were differences in detail between the two as ISIC reflected the structure of

economic activity in the world as a whole rather than that in one particular country.

In 1980, one of the principal objectives of the revision of the SIC was to examine and eliminate differences from the activity classification issued by the Statistical Office of the European Communities (Eurostat) and entitled *Nomenclature générale des activités économiques dans les Communautés européennes*, usually abbreviated to NACE. This 1970 NACE could be rearranged to agree with ISIC at aggregated levels but departed from it in the details. The 1980 revision of the SIC applied NACE as closely as was practicable to the structure of British industry.

In 1990, however, the first revision of NACE was made by EC regulation and this presented a different set of circumstances.

EC Regulation

A European Community regulation is directly applicable in all member states. It does not have to be confirmed by national parliaments in order to have binding effect. The NACE regulation, therefore, made it obligatory on the UK to introduce a new *Standard Industrial Classification, SIC(92)*, based on NACE Rev 1, and to use it where the UK is required to transmit to the European Commission statistics on economic activity.

The NACE regulation gives effect to the wish of Eurostat to establish a common statistical classification of economic activities in order to promote comparability between national and Community classifications and, therefore, between national and Community statistics. The regulation applies to the use of NACE for statistical purposes only, although a country can also use NACE for administrative purposes. The regulation does not oblige Member States to collect, publish or supply data. NACE is only a language and all requests for data collection, transmission and publication must be specified elsewhere. As noted already, there is now a new version of NACE, NACE Rev. 1.1, which came into effect in January 2003.

As already indicated, NACE was originally an acronym but now all countries use “NACE” to describe the European Community classification of Economic Activities.

UK SIC Structure

UK SIC(2003) is based exactly on NACE Rev.1.1 but, where it was thought necessary or helpful, a fifth digit has been added to form subclasses of the NACE Rev.1.1 four digit classes. Thus, *UK SIC(2003)* is a hierarchical five digit system. However, at the first or highest level of aggregation, unlike the SIC(80) which had 10 divisions, *UK SIC(2003)* is divided into 17 sections, each denoted by a single letter from A to Q. Some sections are, in turn, divided into subsections (each denoted by the addition of a second letter). The letters of the sections or subsections can be uniquely defined by the next breakdown, the divisions (denoted by two digits). The divisions are then broken down into groups (3 digits), then into classes (4 digits) and, in several cases, again into subclasses (5 digits). So for example we have:

section D	Manufacturing (comprising divisions 15 to 37)
subsection DB	Manufacture of textiles and textile products (comprising divisions 17 and 18)
division 17	Manufacture of textiles
group 17.5	Manufacture of other textiles
class 17.51	Manufacture of carpets and rugs
subclass 17.51/1	Manufacture of woven carpets and rugs

There are 17 sections, 16 subsections, 62 divisions, 225 groups, 517 classes and 285 subclasses. The full structure of *UK SIC(2003)* is shown on pages 21 to 46.

As with SIC(80), the full number of arithmetically possible subdivisions at each level is not necessarily created, varying according to the diversity of activities. For example, section A (agriculture, hunting and forestry), has no subsections and only two divisions, 01 and 02, whereas section D (manufacturing) is divided into 14 subsections and contains 23 divisions. The use of 0 as the final digit for a group or class normally indicates that it is the only subdivision at that level. Thus division 16 (manufacture of tobacco products) has only one group, 16.0 and only one class, 16.00. On the other hand, division 17 (manufacture of textiles) has 7 groups and so is numbered 17.1 through to 17.7.

Links to international classifications

To the four digit level, *UK SIC(2003)* follows NACE Rev.1.1 exactly. The difference is in the *UK SIC(2003)* subclasses. For example, in both NACE Rev.1.1 and *UK SIC(2003)*, class 55.10 represents “Hotels and motels”. In *UK SIC(2003)*, however, three subclasses are added so that 55.10/1 is “Hotels and motels, with restaurant (licensed)”, 55.10/2 is “Hotels and motels, with restaurant (unlicensed)” and 55.10/3 is “Hotels and motels, without restaurant”. The first two digits, the divisions, of *UK SIC(2003)* and NACE Rev.1.1 are exactly the same as in ISIC Rev 3.1 in content and in coding. Beyond this, and shown after a decimal point in the SIC and NACE codes, the three digit groups and the four digit classes can be directly converted to the ISIC headings but may have different code numbers (eg. ISIC class 6519 = SIC/NACE class 65.12) or have to be combined to reach the ISIC heading (eg. ISIC class 6022 = SIC/NACE classes 60.22 + 60.23).

Change from 1980 SIC

In addition to the change in the numbering system, there are also some changes in the sequence in which different industries are listed. For example, SIC(80) division 1 (Energy and Water Supply Industries) was split into fuel extraction (section C, Mining and Quarrying); fuel processing and production (section D, Manufacturing) and energy production and distribution (section E, Electricity, Gas and Water Supply). Also of note is section D which encompasses parts of SIC (80) divisions 1 and 2 and all of divisions 3 and 4, thereby being much larger as a section than it initially appears. Not surprisingly, therefore, section D is the most highly divided having 14 subsections of manufacturing. The most marked change from SIC(80) is the increase in headings in the services sector. This can be seen by looking at SIC(80) division 9 “other services” which splits, principally, between eight of the new section headings.

The following table gives a broad comparison between the sections used now and the divisions used in SIC(80), although the correlation is not exact as relatively minor differences in coverage are ignored.

Present Sections**Former Divisions**

(Brackets denote part of a division)

A Agriculture, Hunting and Forestry	0 (Agriculture and Forestry)
B Fishing	0 (Fishing)
C Mining And Quarrying	1 (Extraction of fuels) 2 (Extraction of minerals and ores)
D Manufacturing	1 (Fuel processing and production) 2 (Manufacture of chemicals and man-made fibres) 3 Metal goods, engineering and vehicles industries 4 Other manufacturing industries
E Electricity, Gas and Water Supply	1 (Production and distribution of electricity, gas; Water supply)
F Construction	5 Construction
G Wholesale and Retail Trade; Repair of Motor Vehicles, Motorcycles and Personal and Household Goods	6 (Wholesale and retail distribution; Commission agents; Repairs)
H Hotels and Restaurants	6 (Hotels and catering)
I Transport, Storage and Communication	7 Transport and communication 9 (Tourist offices; Radio and TV transmission)
J Financial Intermediation	8 (Banking, finance and insurance)
K Real Estate, Renting and Business Activities	8 (Business services; Dealing in real estate) 9 (Research & development; Other services)
L Public Administration and Defence; Compulsory Social Security	9 (Public administration, national defence and compulsory social security)
M Education	9 (Education)
N Health and Social Work	9 (Health and veterinary services; Other general services to the public)
O Other Community, Social and Personal Service Activities	9 (Sanitary, recreational and personal services)
P Private Households Employing Domestic Staff and Undifferentiated Production Activities of Households for Own Use	9 (Domestic services)
Q Extra – Territorial Organisations and Bodies	9 (Diplomatic representation, international organisations, allied armed forces)

The table cannot show changes within sections. Within section G retail outlets are now classified by type and not, mainly, by goods sold, as they were in SIC(80). A more detailed table of the main changes between the 1980 classification and SIC(92) has been produced by the Office for National Statistics.(2) Re-issuing that correlation to incorporate the new subclasses and the limited renumbering of subclasses appearing since the original SIC(92) publication was not considered to be justified. It must be stressed that it is not possible automatically to re-code between classifications where activities previously covered by one code are now covered by several.

Related classifications

There are other classifications, both national and international, which may be used in conjunction with the industrial classification. These include, for example, the classification of occupations, which relates to the jobs performed by individual workers rather than to the industry in which they work. The workers classified to a particular industry will fall into a number of different categories of an occupational classification and similarly the workers in some occupations may be found in many different industries. The UK uses the *Standard Occupational Classification (SOC)*.(3)

A second classification is by sector. In the UK this is the Sector classification for the National Accounts.(4) The economy is split up into institutional sectors with each economic unit allocated to one of these sectors. The sectors are: General Government, Financial Corporations, Non-financial Corporations, (private and public), Non-profit Institutions serving households and the Rest of the World sector in principle. The classification embraces all economic units engaging in transactions in goods and services and financial assets. Thus it includes persons and households and overseas concerns as well as corporations and public bodies. The industrial classification does not make a distinction based on institutional sector but rather brings together units engaged in similar activities, irrespective of ownership.

A third classification is that of products, often a listing of individual products or products grouped according to the industries in which they are principally produced. The number of entries depends on the level of detail required in terms of characteristics such as materials used, quality, size and shape. The amount of detail needed for statistical purposes is much less than would be required for, say, a manufacturer's catalogue. The classification can also be extended to cover not only the production of goods but also economic activities such as distribution, transport and services, although the number of different types of service will normally be much less than the number of

different products of the production industries. Each product (good or service) is, in general, classified to only one industry, that in which it is mainly produced. In practice, many units produce not only the goods or services which are principal products of the industries to which the units are classified but also products mainly produced in other industries.

At the international level, the United Nations has the *Provisional Central Product classification (CPC)*.(5) The main aim of the CPC is to provide a general framework for international comparisons of product statistics. It applies to tradeable and non-tradeable goods and services. The CPC was agreed at the UN Statistical Commission in February 1989. An updated CPC, Version 1.1, was produced by the Voorburg classifications group in 2002. The UN documentation of the CPC provides direct links to the *Harmonized System (HS)* and the *Standard International Trade classification (SITC)* described below. The European Community, however, preferred a product classification that was closer to the industrial activity classification and devised the *Classification of Products by Activity (CPA)*.(6) The CPA 2002 relates directly to the classification structure in NACE Rev.1.1, the first four digits are the same, and has links to CPC via the fifth and sixth digit. The CPA, then, provides details of products by economic activity.

The CPA is linked to the PRODCOM list, which extends the CPA code structure from six to eight digits. PRODCOM is from PRODUcts of the European COMMunity, and is a list, developed by Eurostat, of around 5000 products for which production data was required from all Member States from 1993.(7) PRODCOM covers only sections C, D and E of the NACE Rev.1.1 classification.

In addition to the product lists associated with industrial activity classifications, there are also Classifications recording imports and exports. *The United Nations Standard International Trade Classification (SITC Revision 3)* and the *Harmonized Commodity Description and Coding System (HS)* with which it is correlated have been widely adopted throughout the world as the basis for national classifications both for tariff and trade statistics purposes. The HS was devised by the Customs Co-operation Council to support international trade and to meet the requirements of Customs authorities, statisticians, carriers and producers. The SITC is the most commonly published format for foreign trade statistics. The Member States of the European Community used the more detailed *Combined Nomenclature (CN)* to collect trade data through their Customs procedures. The CN was developed directly from the HS and was used for the collection of both intra-Community and external trade statistics.

Use of the UK SIC(2003)

SIC classifications are determined according to the principal activity of a unit. Ideally, this is based on value added; in practice a proxy, such as turnover or employment, is frequently needed. In general, SIC(80) classification rules on, for example, use of the SIC, statistical units and how to assess the secondary and ancillary activities continue to apply. Detailed guidance is set out in the section on Rules for Classifying Statistical Units.

UK SIC(2003) Indexes

As with previous versions of the SIC, there is a separate publication containing detailed lists of products and activities contained in *UK SIC(2003)*.⁽⁸⁾

References

- (1) *NACE Rev 1 Regulation* was published in the Official Journal of the European Communities L 293 Volume 33, 24 October 1990 (ISSN 0378-6978) In January 2003, a minor revision, NACE Rev.1.1, was published in the Official Journal of the European Communities L6/3 10 January 2002.
- (2) *Standard Industrial Classification of economic activities, Correlation between SIC(92) and SIC(80)* (ISBN 0-11-536311-4) (Business Monitor PO1009)
- (3) The current *Standard Occupational Classification (SOC)* was published in 2000 (Volume 1; ISBN 0-11-621388-4).
- (4) *The UK Sector Classification for the National Accounts* is in Sector classifications Guide MA 23.
- (5) *The Central Product Classification (CPC)* was published as United Nations Statistical papers Series M No. 77 (ISBN 92-1-161329-9)
- (6) *The classification of Products by Activity (CPA) Regulation (EEC) No 3696/93* was published in the Official Journal of the European Communities L342 Volume 36, 31 December 1993
- (7) *The PRODCOM Regulation (EEC) No 3924/91* was published in the Official Journal of the European Communities L 374/1, 31 December 1991
- (8) *Indexes to the UK Standard Industrial Classification of economic activities 2003* was published in December 2002 (ISBN 0-11-621642-5).

This is a blank page.

Rules for Classifying Statistical Units

Contents	Paragraphs
Classification: Definitions and Rules	
General	
Principles used in constructing NACE and followed in SIC (2003)	1–10
Definition of activities	11–19
Statistical units	20–24
Classification rules for units	25–27
Basic classifications rules	28–44
Activity specific rules	45–54
Section Specific Rules and Definitions	
Section G: Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	55–74
Section L: Public administration	75
Section P: Private households employing domestic staff and undifferentiated production activities of households for own use	76–78
Changes in the Classifications of Units	
Changes in the classifications of units	79–81
Glossary	82–97

Classification: Definitions and Rules

Principles used in constructing NACE and followed in SIC (2003)

- | | |
|--|--|
| Criteria for divisions and groups | <ol style="list-style-type: none"> 1. The main criteria employed in delineating divisions and groups (the two and three digit categories, respectively) of NACE concern the characteristics of the activities of the producing units. The major aspects of the activities are: <ol style="list-style-type: none"> (i) the character of the goods and services produced, (ii) the uses to which the goods and services are put, and (iii) the inputs, the process, and the technology of production. 2. The weights assigned to these criteria vary from one SIC area to another. In a number of instances, for example food manufacturing, the textile, clothing and leather industries, the production of machinery and equipment and the service industries, the criteria are so close that the problem of assigning weights is not significant. 3. In the case of intermediate products, physical composition and the stage of fabrication of the items are often given the greatest weight. 4. In the case of goods with complicated production processes, the end-use, technology and organisation of production of the items are frequently given priority over the physical composition of the goods. |
| Criteria for classes | <ol style="list-style-type: none"> 5. The criteria concerning the manner in which activities are combined in, and allocated among, enterprises are central in the definition of classes (four digit categories). They are intended to ensure that it will be practical most of the time to use the classes of NACE for the industrial classification of kind-of-activity units or enterprises, and that the units falling into each class will be as similar in the kinds of activity in which they engage as is feasible. 6. The classes of NACE are defined so that, as far as possible, the following two conditions are satisfied: <ol style="list-style-type: none"> (i) the production of the category of goods and services which characterises a given class accounts for the bulk of the output of the units classified to that class, and (ii) the class contains the units which produce most of the category of goods and services which characterise it. |
| Kind of ownership | <ol style="list-style-type: none"> 7. NACE 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. Units engaged in the same kind of economic activity are classified in the same way, irrespective of whether they are incorporated enterprises, individual proprietors or government, and whether or not the parent enterprise consists of more than one unit. 8. Classifications according to kind of legal ownership, kind of organisation or mode of operation may be constructed independently of the activity classification. Cross-classification with NACE will provide useful extra information. 9. Similarly, manufacturing units are classified according to the principal kind of economic activity in which they engage, whether the work is performed by power-driven machinery or by hand or whether it is done in a factory or in a household. Whether the production process is modern or traditional is not a criterion. |
| Market and non-market | <ol style="list-style-type: none"> 10. In the structure of NACE Rev.1.1 the distinction between market and non-market activities is not a consideration, even though this had been the case in NACE 1970. There are some classes in NACE Rev.1.1 that are normally non-market, for example, certain classes of division 75. There are several others which define both market and non-market activities. |

Definitions

Definition of activities

- | | |
|---|---|
| Activity | <p>11. An activity is said to take place when resources such as equipment, labour, manufacturing techniques, information networks or products are combined, leading to the creation of specific goods or services. An activity is characterised by an input of products (goods or services), a production process and an output of products.</p> <p>12. In practice, the majority of production units perform activities of a mixed character. The identification of a principal activity is necessary to allocate a unit to a particular NACE Rev.1.1 heading.</p> |
| Principal activity | <p>13. The principal activity is identified by the top-down method (see paragraphs 34–44) ideally based on the value added although other criteria such as employment are often used in practice. The principal activity so identified does not necessarily account for 50% or more of the business' total value added.</p> |
| Secondary activity | <p>14. A secondary activity is any other activity of the business that produces goods or services.</p> |
| Ancillary activities | <p>15. Principal and secondary activities are generally carried out with the support of a number of ancillary activities such as accounting, transportation, storage, purchasing, sales promotion, and repair and maintenance. Ancillary activities are those that exist solely to support the main productive activities by providing non-durable goods or services.</p> <p>16. However, if the activities of the statistical unit and the corresponding ancillary activities, for example, a computing centre, are carried out in different geographical areas, it may be desirable to collect separate information on these units for the categories of data which have to be classified in terms of geographical area.</p> |
| What is an ancillary activity? | <p>17. An ancillary activity must satisfy the following conditions:</p> <ul style="list-style-type: none"> (a) it serves only the unit or units referred to and its goods or services must not be sold on the market; (b) a comparable activity on a similar scale is performed in similar production units; (c) it produces services or, in exceptional cases, non-durable goods which do not form part of the unit's end product; (d) it contributes to the current costs of the unit itself, that is, it does not generate gross fixed capital formation. |
| What is not an ancillary activity? | <p>18. It should be noted that under the above definition the following are not to be regarded as ancillary activities:</p> <ul style="list-style-type: none"> (a) producing goods and services that are part of capital formation. For example, construction work for own account would be separately classified to construction if data were available; (b) production a significant part of which is sold commercially, even if much of it is consumed in connection with principal activities; (c) the production of goods which subsequently become an integral part of the output of the principal or secondary activity (for example, production of boxes by a department of an enterprise for packing its products); (d) the production of energy (an integrated power station or coking plant), even though the whole output is consumed by the parent unit; (e) the purchase of goods for resale in an unaltered state; (f) research and development, as this activity does not provide a service that is consumed in the course of current production. |

19. In all these cases, where separate data are available for these activities, separate units should be distinguished and they should be recognised as kind-of-activity units and classified according to their principal activity.

Statistical units

- Data availability** 20. A wide range of information is required to construct a complete statistical picture of industrial activity, but the organisational level at which it is feasible to assemble the information varies according to the type of data. For example, profits data for a company may be available from only one geographically central location in respect of several different locations, whereas product sales data may be available in respect of each of the separate locations. To observe and analyse the data satisfactorily it is, therefore, necessary to define a family of statistical units. These form the building blocks for the allocation of the appropriate classification in respect of which data can be collected.
- Different types** 21. Different types of statistical units meet different needs, but each unit is a specific entity, which is defined in such a way that it can be recognised and identified and not confused with any other unit. It may be an identifiable legal or physical entity or, as for example in the case of the unit of homogeneous production, a statistical construct.
- International comparability** 22. In order to ensure international comparability the definitions adopted for use within the European Union are linked directly to those given in the introduction to the United Nations International Standard Industrial classification of All Economic Activities (ISIC Rev 3.1) and the United Nations System of National Accounts.
- The units** 23. The following are the units that are described in the Council Regulation on statistical units¹:
- the enterprise group;
 - the enterprise;
 - the kind-of-activity unit (KAU);
 - the local unit;
 - the local kind-of-activity unit (local KAU);
 - the institutional unit;
 - the unit of homogeneous production (UHP);
 - the local unit of homogeneous production (local UHP).

24. The relationship between the different types of statistical units is illustrated in the following table:

	One or more locations	A single location
More than one activity	Enterprise institutional unit	Local unit
One single activity	KAU UHP	Local KAU Local UHP

¹ Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community (OJ No L 76, 30.3.1993, p 1).

Classification rules for units

25. The units included in statistical registers² are classified by NACE Rev.1.1. The interpretation of NACE Rev.1.1 is helped by the addition of explanatory notes, by decisions of the NACE Rev.1.1 management committee, by correspondence tables, and by reference to other classification systems such as the CPC, CPA, HS, and CN³.
26. Each unit is classified on the basis of the activities carried out within it. In certain cases, a unit cannot be classified separately as links with other units may have to be taken into consideration.
27. Units should be classified to the category that best describes their activity, taking into account not only the output structure but also the input structure, including the production process.

Basic classification rules**Value-added**

28. Value added is the basic concept for the determination of the classification of a unit according to its economic activity. Being the difference between output and intermediate consumption, value added is an additive measure of the contribution of each economic unit to Gross Domestic Product (GDP). The relevant valuation concept is gross value added at basic prices. Gross value added at basic prices is defined as the difference between output at basic prices and intermediate consumption at purchaser's prices. Thus, value added at basic prices consists of other taxes on production, net compensation of employees, consumption of fixed capital and an operating surplus balancing item.
29. Economic activities are defined in NACE Rev.1.1. A unit may perform one or more economic activities falling under one or more positions in NACE Rev.1.1. Units are classified according to their principal activity. The principal activity is the activity which contributes most to the value added of the unit at basic prices.

Within one NACE class

30. In the simple case where, at class level, a unit performs only one activity, the activity classification of that unit is determined by the position of NACE Rev.1.1 which covers the activity of that unit. Where a unit, at class level, performs more than one activity but all of them fall under the same position of NACE Rev.1.1, then the activity classification of that unit is determined by the position of NACE Rev.1.1 in which all these activities are covered.

In different classes

31. In the case where, at class level, a unit performs activities falling under different positions of NACE Rev.1.1, rules are necessary for the determination of the principal activity. In the simple case that, at class level, one activity accounts for more than 50% of value added, this determines the classification of the unit.
32. Where a unit performs activities falling in only two different positions of NACE Rev.1.1, there will always be one position which accounts for more than 50% of value added, except in the highly unlikely case that both activities of the different positions of NACE Rev.1.1 have equal shares of 50%.
33. In the more complex case where a unit performs more than two activities falling into more than two different positions of NACE Rev.1.1, with none of them accounting for more than 50% of value added, the activity classification of that unit has to be determined by using the top-down method.

2 Council Regulation (EEC) No 2186/93 of 22 July 1993 on Community coordination in drawing up business registers for statistical purposes (OJ No L 196, 5.8.1993, p. 1).

3 The Combined Nomenclature, a further disaggregation of the Harmonized System.

Top-down method 34. 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 position at the highest level and progresses down through the levels of the classification in the following way:

- Identify the section which has the highest share of the value added.
- Within this section, identify the division which has the highest share of the value added.
- Within this division, identify of the group which has the highest share of the valued added.
- Within this group, identify of the class which has the highest share of value added.

Example Stage 1: A reporting unit may carry out the following activities:

Section	division	class	Description of the class	Share
D	28	28.71	Manufacture of steel drums and similar containers	7%
	29	29.31	Manufacture of agricultural tractors	8%
		29.41	Manufacture of portable hand held power tools	3%
		29.53	Manufacture of machinery for food, beverage and tobacco processing	21%
		29.55	Manufacture of machinery for paper and paperboard production	8%
34	34.30	Manufacture of parts and accessories for motor vehicles and their engines	5%	
G	51	51.14	Agents involved in the sale of machinery, industrial equipment, ships and aircraft	7%
		51.88	Wholesale of agricultural machinery and accessories and implements, including tractors	28%
K	74	74.20	Architectural and engineering activities and related technical consultancy	13%

Identify the section	Section D	Manufacturing	52%
	Section G	Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	35%
	Section K	Real estate, renting and business activities	13%

Identify the division	division 28	Manufacture of fabricated metal products, except machinery and equipment	7%
	division 29	Manufacture of machinery and equipment n.e.c.	40%
	division 34	Manufacture of motor vehicles, trailers and semi-trailers	5%

Identify the group	group 29.3	Manufacture of agricultural and forest machinery	8%
	group 29.4	Manufacture of machine tools	3%
	group 29.5	Manufacture of other special purpose machinery	29%

Identify the class	class 29.53	Manufacture of machinery for food, beverage and tobacco processing	21%
	class 29.55	Manufacture of machinery for paper and paperboard production	8%

The principle activity 35. The principal activity is, therefore, 29.53 Manufacture of machinery for food, beverage and tobacco processing, although the class with the biggest share of value added is class: 51.88 Wholesale of agricultural machinery and accessories and implements, including tractors.

36. If the allocation had been made directly to the class with the largest share of value added this would have achieved the strange result of putting this enterprise outside manufacturing.

- All levels consistent** 37. The top-down method satisfies the principle that the activity classification should be consistent with the principal activity of the unit at the aggregated level of the activity classification. At lower levels of the classification the share of value added of the position of NACE Rev.1.1 that results from using the top-down method will not necessarily account for more than 50% of total valued added of that unit. It is also possible at the highest hierarchical level of NACE Rev.1.1 for no position to account for more than 50% of value added.
- To what level do you descend?** 38. The top-down method permits determination of the principal activity of a unit down to the lowest level of the hierarchical activity classification. In practice, the NACE Rev.1.1 regulation itself does not stipulate the use of a certain hierarchical level.
- When value-added is unknown** 39. In order to determine the principal activity of a unit the shares of value added for the activities falling under different positions of NACE Rev.1.1 of that unit have to be known. However, in practice, it is often not possible to obtain information on value added for the different activities performed and the determination of the activity classification has to be done by using substitute criteria. Such criteria could be:
- Substitutes based on output
- gross output of the unit that is attributable to the goods or services associated with each activity;
 - value of sales of those groups of products falling within each activity.
- Substitutes based on input
- wages and salaries attributable to the different activities;
 - employment in the different activities of the unit.
- But they are only approximations** 40. The use of substitute criteria does not change the methods for determining the principal activity nor the rules of the top-down method. The substitutes are only operational approximations of value added data.
41. However, simple use of substitutes may sometimes be misleading. This will always be the case when the structure of the substitute criteria is not proportional to the (unknown) value added.
- Problems with output substitutes** 42. Using the sales (turnover) criteria, it immediately becomes evident that in certain cases the proportionality of turnover and value added is not valid. For example, trade turnover usually has a much lower share of value added than, say, a manufacturing activity. Other examples of cases where turnover is not a good proxy are turnover of forwarding agents or of general contractors. Even within manufacturing, the relation between sales and the resulting value added may vary between and within activities. In some cases, a turnover figure makes no sense or does not exist, for example for financial intermediation activities and insurance activities. The same considerations should be borne in mind when using gross output data as substitute criteria.
43. Many units perform trade and other activities. In such cases, trade turnover figures are the most unsuitable indicators for value added. A much better indicator is the gross margin (the difference between the trade turnover and purchases of goods for resale adjusted by changes in stocks). However, trade margins may vary between wholesale and retail trade and also within a single trade activity area. In addition, the specific classification rules for retail trade as set out in paragraphs 66–74, must be considered.

- Problems with input substitutes**
44. Similar precautions have to be considered when input based substitute criteria are applied. 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 value added. Capital intensity varies substantially between different economic activities and also between activities of the same NACE Rev.1.1 class. For example, the activity of manufacturing splints will probably have a lower capital intensity than the manufacture of pacemakers. However, both fall into the same NACE Rev.1.1 class (33.10).

Activity specific rules

45. The basic rules for determining the principal activity of a statistical unit are set out above. There are, however, certain economic processes and phenomena which need to be defined clearly if statistical units are to be treated in a uniform way. These definitions feature in this section.
46. Vertical integration of activities occurs where the different stages of production are carried out in succession by the same unit and where the output of one process serves as input to the next, for example, tree felling combined with saw milling, a clay pit combined with a brickworks, or production of synthetic fibres associated with a textile mill.
47. A unit with a vertically integrated chain of activities should generally be classified to the activity that contributes most to the value added of the goods or services produced. However, for practical reasons of data availability, it is often the final output that is decisive.
48. The approach above also applies in the special case of horizontally integrated units, that is, units where several types of activities are carried out simultaneously using the same factors of production but cannot be segregated into separate statistical units (for example, manufacture of bakery products combined with manufacture of chocolate confectionery).
- Activities under-taken on a fee or contract basis**
49. Units carrying out an activity on a fee or contract basis are classified with units producing the same goods or services on their own account. There are two basic types:

Work based on plans

Work based on plans, where the contractor provides the subcontractor with all the technical specifications required for the production of the product he has ordered. This situation is found, in particular, in the metals sector (forging, cutting, stamping and foundry work);

Work done to order

Work done to order, where the subcontractor carries out a special process on an object provided by the contractor. The object can be anything from raw material to a machined mechanical part. Examples include the processing of metals (chrome plating) and the preparation of fruit for canning.

- Converters**
50. Converters are units which sell goods or services under their own name, but arrange for their production by others. These units are classified to Sector G (wholesale and retail) **except** when they own the legal right to produce the goods or services and the production concept, in which case they are classified as if they produce the goods or services themselves.

- On-site installation and assembly**
51. Units principally engaged in the installation or assembly of any items or equipment necessary for a building to function as such are classified to construction (division 45). This covers such items as heating and ventilation equipment, lifts and escalators, electricity, gas and water supply, windows and doors.

52. Installation and assembly normally also includes start-up services, including all work necessary to ensure trouble-free operation on site, any basic instruction of the operatives and maintenance of the equipment.
53. Installation that is performed as a service incidental to the sale of equipment, for example, the installation of domestic electrical equipment by the retailer, is an associated activity and is classified in the same way as the main activity.
- Repair and maintenance**
54. Units that repair, maintain or overhaul equipment are classified to the same class as the units that produce it except that:
- units that repair or maintain motor vehicles and motorcycles are classified to groups 50.2 and 50.4 respectively;
 - units that repair personal and household goods are classified to group 52.7;
 - units that repair or maintain domestic central heating boilers and burners are classified to class 45.33;
 - units that repair or maintain computers and office equipment are classified to group 72.5.

Section specific rules and definitions

Section G: Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods

- Definition of trade**
55. In NACE Rev.1.1, wholesale and retail trade comprises all units whose principal economic activity involves purchasing transportable goods and reselling them and/or acting as an agent between sellers and buyers of goods. Such goods are subject only to handling and packaging; they are not transformed in any substantial way.
56. Wholesale and retail trade comprises not only direct trading between two parties, but also that arranged on behalf of one or more third parties. It is, however, essential that the main activity should be that of trading products that have not been altered more than as is customary by the seller.
- Definition of Customary handling**
57. Handling that is customary in trade does not affect the basic character of the merchandise and may include, for example, sorting, separating, mixing and packaging.
58. In wholesale trade, there are a number of branches of economic activity where the handling customary in trade is of considerable importance. A typical example is the repackaging of products before delivery to the retailer.
59. Also included are services in support of the sale of products such as the delivery and installation of electrical appliances.
60. Commission trade and wholesale trade are combined in one division in NACE Rev.1.1. The commission trade classes form one group (51.1), while the wholesale trade classes are allocated to six groups (51.2-51.9). A separate division comprises retail trade, within which there are six groups for different aspects of retail trade and an additional one for the repair of personal and household goods. The motor vehicles trade, together with the maintenance and repair of motor vehicles and the retail sale of automotive fuel, forms division 50.
- Definition of Commission trade**
61. Group 51.1, wholesale commission trade, comprises all units whose principal activity is trading goods on behalf of third parties. They may be commercial agents or brokers or trading associations conducting transactions on third party account, but retail commission trade is not shown separately. It is classified to the relevant class of division 52.

- Definition of Wholesale trade**
- 62. The wholesale trade groups comprise all units whose economic activity consists primarily in reselling merchandise in their own name to retailers, industrial, commercial, institutional or professional users or to other wholesalers.
 - 63. Wholesale trade is classified only by the range of products. Other criteria are not taken into account, for example, whether it is domestic wholesale trade or import and/or export trade.

- Definition of Retail trade**
- 64. The retail trade groups 52.1 to 52.6 of NACE Rev.1.1 comprise all units whose economic activity consists primarily of selling goods on own or third party account predominantly to households.
 - 65. Retail trade is mostly carried out in premises accessible to anyone. There are, however, other forms of retail activity such as mail, telephone or internet selling, trading from mobile vehicles and from temporary locations and repository services.

- How to classify within Retail trade**
- 66. Retail trade is classified first by type of sale outlet (retail trade in stores: groups 52.1 to 52.5; retail trade not in stores: group 52.6). Retail trade in stores is further subdivided into retail sale of new goods (groups 52.1 to 52.4) and retail sale of used goods (group 52.5). For retail sale of new goods in stores there exists a further distinction between specialised retail sale (groups 52.2 to 52.4) and non-specialised retail sale (group 52.1). Specialised retail sale of new goods in stores is subdivided by the range of products sold. These subdivisions have to be considered as additional levels and have to be applied when using the top down method.

The decision tree



Further subdivided by the range of products sold

- Kind of service**
- 67. No attempt is made to reflect other possible aspects of retail activity such as the kind of service (for example traditional service or self-service), outlets run by voluntary services or purchasing associations, or the distinction between co-operative and other retail trade.
 - 68. Units whose main activity in terms of value added is obviously retail trade from shop premises have to be allocated to one of the classes 52.11 to 52.50. Having determined the range of products sold by the individual units, allocation should be made according to the rules set out in the following paragraphs.
- Only one class**
- 69. If the products sold comprise exclusively those of one NACE Rev.1.1 class, allocation is obviously to that class. Example: A unit sells only beverages on its shop premises. The unit is wholly allocated to class 52.25.

Several classes, none has 50%

70. If the products sold comprise commodities of several NACE Rev.1.1 classes, determine whether any one of these classes accounts for a share of 50% or more in terms of value added. In this case, the unit should be allocated to that class.

Examples:	(a) 52.41 – 20%	b) 52.21 – 10%
	52.42 – 30%	52.24 – 10%
	52.43 – 50%	52.25 – 10%
		52.33 – 15%
		52.41 – 55%

Allocation to 52.43

Allocation to 52.41

71. If the products sold comprise several NACE Rev.1.1 classes, none of which accounts for a share of 50% or more in terms of value added, further analysis is necessary to establish the relevant allocation. For this, the top down method has to be used by considering the additional retail levels mentioned above.

52.42 – 25%	52.42 – 15%	52.42 – 5%
52.43 – 10%	52.43 – 20%	52.43 – 10%
52.50 – 40%	52.50 – 25%	52.50 – 40%
52.62 – 25%	52.62 – 40%	52.62 – 45%

Allocation to 52.50

Allocation to 52.43

Allocation to 52.50

Specialised/non-specialised

72. When choosing between specialised retail trade 52.2 – 52.4 and non-specialised retail trade 52.1 the outcome will depend on the number of NACE Rev.1.1 classes involved, and the way in which activity is distributed across those classes.

Up to four classes

73. If the products sold comprise up to four classes of NACE Rev.1.1 groups 52.2 and/or 52.3 and/or 52.4, none of which accounts for a share of 50% or more in terms of value added, but each represents 5% or more of value added, a specialised trade is still involved. It is then necessary to determine only the focus of the activities on the basis of value added. The main activity, selecting first the main group and then the class within that group, will then determine the allocation.

52.21 – 30%	52.21 – 30%	52.21 – 20%
52.22 – 5%	52.22 – 15%	52.22 – 5%
52.31 – 45%	52.31 – 40%	52.31 – 35%
52.43 – 20%	52.43 – 15%	52.43 – 40%

Allocation to 52.31

Allocation to 52.21

Allocation to 52.43

Five or more classes

74. If the products sold comprise five or more classes of groups 52.2, 52.3 and 52.4, each representing 5% or more of value added, but none of which accounts for a share of 50% or more, this should be classified as a non-specialised store and allocated to group 52.1. If food, beverages and tobacco represent at least 35% of value added, allocation will be made to NACE Rev.1.1 class 52.11. In all other cases, allocation should be to class 52.12.

52.21 – 5%	52.21 – 20%	52.21 – 5%
52.22 – 10%	52.22 – 15%	52.22 – 5%
52.31 – 15%	52.31 – 10%	52.31 – 40%
52.33 – 25%	52.33 – 10%	52.33 – 40%
52.44 – 45%	52.44 – 45%	52.44 – 10%

Allocation to 52.12

Allocation to 52.11

Allocation to 52.12

Note: The allocation rules are always based on the retail activity of the unit. If, in addition to its retail trade, a unit has a secondary activity which also provides services

or produces goods, the allocation of the unit to the appropriate class of division 52 is determined by the composition of its retail activity only.

Section L: Public administration

75. The classification criteria used in the private sector are also applied to government bodies. Consequently, not all government bodies are classified to Section L. Units carrying out activities at the national, regional or local levels that are specifically attributable to other areas of NACE Rev.1.1 are classified in the appropriate section (for example, education in Section M, health and social work in Section N) rather than in Section L Public administration and defence; compulsory social security.

For example, a higher education establishment administered by central or local government is allocated to class 80.30 and a hospital similarly administered is allocated to class 85.11.

Section P: Private households employing domestic staff and undifferentiated production activities of households for own use

76. Class 95.00 includes the activities of private households employing domestic personnel only. The result of this activity is considered production by the national accounts system and for this purpose and for certain surveys this class has been included in NACE Rev.1.1. The domestic personnel themselves should not be classified in classes 95.00.

77. Based on ISIC Rev.3.1, two new divisions were included in NACE Rev. 1.1 (division 96 Undifferentiated goods-producing activities of private households for own use and division 97 Undifferentiated service-producing activities of private households for own use) in order to cover all production activities, even if only done by private households for their own use.

78. These divisions would normally not be relevant in business statistics, but would be needed for data collections covering business statistics, household and subsistence activities.

Changes in the classification of units

79. The principal activity may change suddenly from one statistical period to the next, either because of seasonal factors or because of a management decision to vary the pattern of output. Alternatively, a change in the pattern of output or sales may take place gradually over several years. In each case, the classification of the unit should be changed, but too frequent changes distort statistics and make interpretation extremely difficult.

80. To avoid frequent changes, it is necessary to have a stability rule. Without such a rule there would be apparent changes in the economic demography of the business population which would be no more than statistical artifacts. The working rule is that the formerly secondary activity should exceed the activity to which the unit is currently classified for two years before the classification is changed.

81. Changes in the classification of units for the purposes of statistical inquiries should not be made more than once a year, either at fixed dates or as the information becomes available. More frequent changes would result in inconsistency between short term (monthly and quarterly) and longer term statistics.

Glossary

82. This glossary gives a further description of some of the terms used throughout the NACE Rev.1.1 Introduction, Annex and Explanatory Notes. Every attempt has been made to ensure that the descriptions are consistent with the definitions of the terms when used elsewhere, but these descriptions are not intended to give all-purpose definitive meanings of the words. The purpose of this glossary is merely to help the user of NACE Rev.1.1 to interpret it correctly.
- By-products**
83. An exclusive by-product is a product technologically linked to the production of other products in the same group, but which is not produced in any other group (for example, molasses linked to the production of sugar). Exclusive by-products are used as inputs for the manufacture of other products.
84. An ordinary by-product (that is, a by-product which is not exclusive to a single group) is a product technologically linked to the production of other products, but which is produced in several groups (for example, the hydrogen produced during petroleum refining is technologically linked to that produced in petrochemical manufacture and coal carbonization and identical to that produced in the group comprising other basic chemical products).
- Capital goods**
85. Capital goods are goods, other than material inputs and fuel, used for the production of other goods and/or services. They include factory buildings, machinery, locomotives, lorries and tractors. Land is not usually regarded as a capital good.
- Commodity**
86. A commodity is a transportable good that may be exchanged. It may be one of a run from a production line, a unique item (Mona Lisa) or the material medium for a service (software diskette). This is the concept used for customs classifications.
- Industrial process**
87. An industrial process is a transformation process whether physical, chemical, manual, or whatever, used in the manufacture of new products (whether consumer, intermediate or investment goods), in the processing of used products or in the provision of services to industry as defined in Sections C (extractive industries), D (manufacturing industry), E (production and distribution of Electricity, gas and water) and F (construction industry).
- Machinery: domestic or household**
88. Machinery and equipment of a type designed principally for use by private households, for example, household washing machines.
- Machinery: industrial**
89. Machinery and equipment of a type designed principally for use in non-domestic premises, for example, machine tools, laundry-type washing machines.
- Manufacturing industry**
90. All activities included within Section D. Both cottage industry and large-scale activities are included. It should be noted that the use of heavy plant or machinery is not exclusive to Section D.
- Product**
91. A product is the outcome of economic activity. It is the generic term applied to goods and services.
- Finished products**
92. Products for which processing has been completed.
- Semi-finished products**
93. Products that have undergone some processing but require further processing before they are ready for use. They may be sold to other manufacturers for further processing. Typical examples would include rough metal castings sold for finishing elsewhere.

Production 94. Production is an activity resulting in a product. It is used with reference to the whole range of economic activities. The term is not reserved for the agricultural, mining or manufacturing sectors. It is also used in relation to the service sector. More specific terms may be used to denote production. Provision of services, processing and manufacturing are examples, depending on the branch of activity. Production may be measured in various ways either in physical terms or according to value.

Transformation 95. Transformation is a process that modifies the nature, composition or form of raw materials, semi-finished or finished products for the purpose of obtaining new products.

Treatment 96. A process that is carried out, inter alia, for the purpose of protecting certain products, for giving them certain properties or for preventing any harmful effects that might otherwise result from their use. Examples are the treatment of crops, wood, metals and waste.

Value added 97. The gross value added is the value of gross output less the cost of material and other intermediate inputs, adjusted for any change in stocks.

Summary of Structure

Division | Group | Class and Subclass | Description

Division	Group	Class and Subclass	Description
Section A			Agriculture, Hunting and Forestry
01			Agriculture, Hunting and Related Service Activities
	01.1		Growing of crops; market gardening; horticulture
		01.11	Growing of cereals and other crops not elsewhere classified
		01.12	Growing of vegetables, horticultural specialities and nursery products
		01.13	Growing of fruit, nuts, beverage and spice crops
		01.13/1	Growing of wine grapes and table grapes and production of wine from self-produced grapes
		01.13/9	Growing of other fruit, nuts and spice crops; growing of other beverage crops
	01.2		Farming of animals
		01.21	Farming of cattle, dairy farming
		01.22	Farming of sheep, goats, horses, asses, mules and hinnies
		01.23	Farming of swine
		01.24	Farming of poultry
		01.25	Other farming of animals
	01.3		Growing of crops combined with farming of animals (mixed farming)
		01.30	Growing of crops combined with farming of animals (mixed farming)
	01.4		Agricultural and animal husbandry service activities, except veterinary activities; landscape gardening
		01.41	Agricultural service activities; landscape gardening
		01.42	Animal husbandry service activities, except veterinary activities
		01.42/1	Farm animal boarding and care
		01.42/9	Animal husbandry service activities, except veterinary activities, not elsewhere classified
	01.5		Hunting, trapping and game propagation including related service activities
		01.50	Hunting, trapping and game propagation including related service activities
02			Forestry, Logging and Related Service Activities
	02.0		Forestry, logging and related service activities
		02.01	Forestry and logging
		02.02	Forestry and logging related service activities
Section B			Fishing
05			Fishing, Fish Farming and Related Service Activities
	05.0		Fishing, fish farming and related service activities
		05.01	Fishing
		05.02	Fish farming

Division	Group	Class and Subclass	Description
Section C			Mining and Quarrying
	Subsection CA		Mining and Quarrying of Energy Producing Materials
	10		Mining of Coal and Lignite; Extraction of Peat
		10.1	Mining and agglomeration of hard coal
		10.10	Mining and agglomeration of hard coal
		10.10/1	Deep coal mines
		10.10/2	Open cast coal working
		10.10/3	Manufacture of solid fuel
		10.2	Mining and agglomeration of lignite
		10.20	Mining and agglomeration of lignite
		10.3	Extraction and agglomeration of peat
		10.30	Extraction and agglomeration of peat
	11		Extraction of Crude Petroleum and Natural Gas; Service Activities Incidental to Oil and Gas Extraction Excluding Surveying
		11.1	Extraction of crude petroleum and natural gas
		11.10	Extraction of crude petroleum and natural gas
		11.2	Service activities incidental to oil and gas extraction excluding surveying
		11.20	Service activities incidental to oil and gas extraction excluding surveying
	12		Mining of Uranium and Thorium Ores
		12.0	Mining of uranium and thorium ores
		12.00	Mining of uranium and thorium ores
	Subsection CB		Mining and Quarrying Except Energy Producing Materials
	13		Mining of Metal Ores
		13.1	Mining of iron ores
		13.10	Mining of iron ores
		13.2	Mining of non-ferrous metal ores, except uranium and thorium ores
		13.20	Mining of non-ferrous metal ores, except uranium and thorium ores
	14		Other Mining and Quarrying
		14.1	Quarrying of stone
		14.11	Quarrying of ornamental and building stone
		14.12	Quarrying of limestone, gypsum and chalk
		14.13	Quarrying of slate
		14.2	Quarrying of sand and clay
		14.21	Operation of gravel and sand pits
		14.22	Mining of clays and kaolin
		14.3	Mining of chemicals and fertiliser minerals
		14.30	Mining of chemicals and fertiliser minerals
		14.4	Production of salt
		14.40	Production of salt
		14.5	Other mining and quarrying not elsewhere classified
		14.50	Other mining and quarrying not elsewhere classified

C A

C B

Division | Group | Class and Subclass | Description

Section D**Manufacturing****Subsection DA****Manufacture of Food Products, Beverages and Tobacco****15****Manufacture of Food Products and Beverages**

15.1		Production, processing and preserving of meat and meat products
	15.11	Production and preserving of meat
	15.11/1	Slaughtering of animals other than poultry and rabbits
	15.11/2	Animal by-product processing
	15.11/3	Fellmongery
	15.12	Production and preserving of poultry meat
	15.13	Production of meat and poultry meat products
	15.13/1	Bacon and ham production
	15.13/2	<i>This code is no longer in use</i>
	15.13/9	Other meat and poultry meat processing
15.2		Processing and preserving of fish and fish products
	15.20	Processing and preserving of fish and fish products
	15.20/1	Freezing of fish
	15.20/2	<i>This code is no longer in use</i>
	15.20/9	Other fish processing and preserving
15.3		Processing and preserving of fruit and vegetables
	15.31	Processing and preserving of potatoes
	15.32	Manufacture of fruit and vegetable juice
	15.33	Processing and preserving of fruit and vegetables not elsewhere classified
15.4		Manufacture of vegetable and animal oils and fats
	15.41	Manufacture of crude oils and fats
	15.42	Manufacture of refined oils and fats
	15.43	Manufacture of margarine and similar edible fats
15.5		Manufacture of dairy products
	15.51	Operation of dairies and cheese making
	15.51/1	Liquid milk and cream production
	15.51/2	Butter and cheese production
	15.51/3	<i>This code is no longer in use</i>
	15.51/9	Manufacture of other milk products
	15.52	Manufacture of ice cream
15.6		Manufacture of grain mill products, starches and starch products
	15.61	Manufacture of grain mill products
	15.61/1	Grain milling
	15.61/2	Manufacture of breakfast cereals and cereals-based foods
	15.62	Manufacture of starches and starch products
15.7		Manufacture of prepared animal feeds
	15.71	Manufacture of prepared feeds for farm animals
	15.72	Manufacture of prepared pet foods
15.8		Manufacture of other food products
	15.81	Manufacture of bread; manufacture of fresh pastry goods and cakes
	15.82	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
	15.83	Manufacture of sugar
	15.84	Manufacture of cocoa, chocolate and sugar confectionery

DA

Division	Group	Class and Subclass	Description
DA DB		15.84/1	Manufacture of cocoa and chocolate confectionery
		15.84/2	Manufacture of sugar confectionery
		15.85	Manufacture of macaroni, noodles, couscous and similar farinaceous products
		15.86	Processing of tea and coffee
		15.86/1	Tea processing
		15.86/2	Production of coffee and coffee substitutes
		15.87	Manufacture of condiments and seasonings
		15.88	Manufacture of homogenised food preparations and dietetic food
		15.89	Manufacture of other food products not elsewhere classified
		15.89/1	Manufacture of soups
		15.89/2	<i>This code is no longer in use</i>
		15.89/9	Manufacture of other food products not elsewhere classified
		15.9	Manufacture of beverages
		15.91	Manufacture of distilled potable alcoholic beverages
		15.92	Production of ethyl alcohol from fermented materials
		15.93	Manufacture of wines
		15.93/1	Manufacture of wine of fresh grapes and grape juice
		15.93/2	Manufacture of wine based on concentrated grape must
		15.94	Manufacture of cider and other fruit wines
		15.94/1	Manufacture of cider and perry
		15.94/2	<i>This code is no longer in use</i>
		15.94/9	Manufacture of other fermented fruit beverages
		15.95	Manufacture of other non-distilled fermented beverages
		15.96	Manufacture of beer
		15.97	Manufacture of malt
		15.98	Manufacture of mineral waters and soft drinks
		16	Manufacture of Tobacco Products
		16.0	Manufacture of tobacco products
	16.00	Manufacture of tobacco products	
	Subsection DB	Manufacture of Textiles and Textile Products	
	17	Manufacture of Textiles	
	17.1	Preparation and spinning of textile fibres	
	17.11	Preparation and spinning of cotton-type fibres	
	17.12	Preparation and spinning of woollen-type fibres	
	17.13	Preparation and spinning of worsted-type fibres	
	17.14	Preparation and spinning of flax-type fibres	
	17.15	Throwing and preparation of silk including from noils and throwing and texturing of synthetic or artificial filament yarns	
	17.16	Manufacture of sewing threads	
	17.17	Preparation and spinning of other textile fibres	
	17.2	Textile weaving	
	17.21	Cotton-type weaving	
	17.22	Woollen-type weaving	
	17.23	Worsted-type weaving	
	17.24	Silk-type weaving	
	17.25	Other textile weaving	
	17.3	Finishing of textiles	
	17.30	Finishing of textiles	

Division	Group	Class and Subclass	Description
	17.4		Manufacture of made-up textile articles, except apparel
	17.40		Manufacture of made-up textile articles, except apparel
	17.40/1		Manufacture of soft furnishings
	17.40/2		Manufacture of canvas goods, sacks, etc.
	17.40/3		Manufacture of household textiles
	17.5		Manufacture of other textiles
	17.51		Manufacture of carpets and rugs
	17.51/1		Manufacture of woven carpets and rugs
	17.51/2		Manufacture of tufted carpets and rugs
	17.51/3		<i>This code is no longer in use</i>
	17.51/9		Manufacture of other carpets and rugs
	17.52		Manufacture of cordage, rope, twine and netting
	17.53		Manufacture of non-wovens and articles made from non-wovens, except apparel
	17.54		Manufacture of other textiles not elsewhere classified
	17.54/1		Manufacture of lace
	17.54/2		Manufacture of narrow fabrics
	17.54/3		<i>This code is no longer in use</i>
	17.54/9		Manufacture of other textiles not elsewhere classified
	17.6		Manufacture of knitted and crocheted fabrics
	17.60		Manufacture of knitted and crocheted fabrics
	17.7		Manufacture of knitted and crocheted articles
	17.71		Manufacture of knitted and crocheted hosiery
	17.72		Manufacture of knitted and crocheted pullovers, cardigans and similar articles
18			Manufacture of Wearing Apparel; Dressing and Dyeing of Fur
	18.1		Manufacture of leather clothes
	18.10		Manufacture of leather clothes
	18.2		Manufacture of other wearing apparel and accessories
	18.21		Manufacture of workwear
	18.22		Manufacture of other outerwear
	18.22/1		Manufacture of other men's outerwear
	18.22/2		Manufacture of other women's outerwear
	18.23		Manufacture of underwear
	18.23/1		Manufacture of men's underwear
	18.23/2		Manufacture of women's underwear
	18.24		Manufacture of other wearing apparel and accessories not elsewhere classified
	18.24/1		Manufacture of hats
	18.24/2		<i>This code is no longer in use</i>
	18.24/3		Cut, make and trim for clothing manufacturers (CMT)
	18.24/9		Manufacture of other wearing apparel and accessories not elsewhere classified
	18.3		Dressing and dyeing of fur; manufacture of articles of fur
	18.30		Dressing and dyeing of fur; manufacture of articles of fur
Subsection DC			Manufacture of Leather and Leather Products
19			Tanning and Dressing of Leather; Manufacture of Handbags, Saddlery, Harness And Footwear
	19.1		Tanning and dressing of leather
	19.10		Tanning and dressing of leather

Division	Group	Class and Subclass	Description
	19.2		Manufacture of luggage, handbags and the like, saddlery and harness
		19.20	Manufacture of luggage, handbags and the like, saddlery and harness
	19.3		Manufacture of footwear
		19.30	Manufacture of footwear
Subsection DD			Manufacture of Wood and Wood Products
	20		Manufacture of Wood And Products of Wood And Cork, Except Furniture; Manufacture of Articles of Straw and Plaiting Materials
	20.1		Saw milling and planing of wood, impregnation of wood
		20.10	Saw milling and planing of wood, impregnation of wood
	20.2		Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards
		20.20	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards
	20.3		Manufacture of builders' carpentry and joinery
		20.30	Manufacture of builders' carpentry and joinery
	20.4		Manufacture of wooden containers
		20.40	Manufacture of wooden containers
	20.5		Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
		20.51	Manufacture of other products of wood
		20.52	Manufacture of articles of cork, straw and plaiting materials
Subsection DE			Manufacture of Pulp, Paper and Paper Products Publishing and Printing
	21		Manufacture of Pulp, Paper and Paper Products
	21.1		Manufacture of pulp, paper and paperboard
		21.11	Manufacture of pulp
		21.12	Manufacture of paper and paperboard
	21.2		Manufacture of articles of paper and paperboard
		21.21	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
		21.21/1	Manufacture of corrugated paper and paperboard, sacks and bags
		21.21/2	<i>This code is no longer in use</i>
		21.21/3	Manufacture of cartons, boxes and cases of corrugated paper and paperboard
		21.21/4	Manufacture of cartons, boxes and cases of non-corrugated paper and paperboard
		21.21/5	Manufacture of cartons and similar containers of paper and paperboard specifically designed for carrying liquids, whether or not waxed
		21.21/9	Manufacture of other paper and paperboard containers
		21.22	Manufacture of household and sanitary goods and of toilet requisites
		21.23	Manufacture of paper stationery
		21.24	Manufacture of wallpaper
		21.25	Manufacture of other articles of paper and paperboard not elsewhere classified
		21.25/1	Manufacture of printed labels
		21.25/2	Manufacture of unprinted labels
		21.25/9	Manufacture of other articles of paper and paperboard not elsewhere classified
	22		Publishing, Printing and Reproduction of Recorded Media
	22.1		Publishing
		22.11	Publishing of books
		22.12	Publishing of newspapers

D C

D D

D E

Division	Group	Class and Subclass	Description
		22.13	Publishing of journals and periodicals
		22.14	Publishing of sound recordings
		22.15	Other publishing
	22.2		Printing and service activities related to printing
		22.21	Printing of newspapers
		22.22	Printing not elsewhere classified
		22.23	Bookbinding
		22.24	Pre-press activities
		22.25	Ancillary activities related to printing
	22.3		Reproduction of recorded media
		22.31	Reproduction of sound recording
		22.32	Reproduction of video recording
		22.33	Reproduction of computer media
Subsection DF			Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel
	23		Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel
		23.1	Manufacture of coke oven products
		23.10	Manufacture of coke oven products
	23.2		Manufacture of refined petroleum products
		23.20	Manufacture of refined petroleum products
		23.20/1	Mineral oil refining
		23.20/2	<i>This code is no longer in use</i>
		23.20/9	Other treatment of petroleum products (excluding petrochemicals manufacture)
	23.3		Processing of nuclear fuel
		23.30	Processing of nuclear fuel
Subsection DG			Manufacture of Chemicals, Chemical Products and Man-made Fibres
	24		Manufacture of Chemicals and Chemical Products
		24.1	Manufacture of basic chemicals
		24.11	Manufacture of industrial gases
		24.12	Manufacture of dyes and pigments
		24.13	Manufacture of other inorganic basic chemicals
		24.14	Manufacture of other organic basic chemicals
		24.15	Manufacture of fertilisers and nitrogen compounds
		24.16	Manufacture of plastics in primary forms
		24.17	Manufacture of synthetic rubber in primary forms
	24.2		Manufacture of pesticides and other agro-chemical products
		24.20	Manufacture of pesticides and other agro-chemical products
	24.3		Manufacture of paints, varnishes and similar coatings, printing ink and mastics
		24.30	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
		24.30/1	Manufacture of paints, varnishes and similar coatings
		24.30/2	Manufacture of printing ink
		24.30/3	Manufacture of mastics and sealants
	24.4		Manufacture of pharmaceuticals, medicinal chemicals and botanical products
		24.41	Manufacture of basic pharmaceutical products
		24.42	Manufacture of pharmaceutical preparations
		24.42/1	Manufacture of medicaments
		24.42/2	Manufacture of non-medicaments

D E
D F
D G

Division	Group	Class and Subclass	Description
	24.5		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
	24.51		Manufacture of soap and detergents, cleaning and polishing preparations
	24.51/1		Manufacture of soap and detergents
	24.51/2		Manufacture of cleaning and polishing preparations
	24.52		Manufacture of perfumes and toilet preparations
	24.6		Manufacture of other chemical products
	24.61		Manufacture of explosives
	24.62		Manufacture of glues and gelatine
	24.63		Manufacture of essential oils
	24.64		Manufacture photographic chemical material
	24.65		Manufacture of prepared unrecorded media
	24.66		Manufacture of other chemical products not elsewhere classified
	24.7		Manufacture of man-made fibres
	24.70		Manufacture of man-made fibres
	Subsection DH		Manufacture of Rubber and Plastic Products
	25		Manufacture of Rubber and Plastic Products
	25.1		Manufacture of rubber products
	25.11		Manufacture of rubber tyres and tubes
	25.12		Retreading and rebuilding of rubber tyres
	25.13		Manufacture of other rubber products
	25.2		Manufacture of plastic products
	25.21		Manufacture of plastic plates, sheets, tubes and profiles
	25.22		Manufacture of plastic packing goods
	25.23		Manufacture of builders' ware of plastic
	25.23/1		Manufacture of plastic floor coverings
	25.23/2		<i>This code is no longer in use</i>
	25.23/9		Manufacture of other builders' ware of plastic
	25.24		Manufacture of other plastic products
	Subsection DI		Manufacture of Other Non-metallic Mineral Products
	26		Manufacture of Other Non-metallic Mineral Products
	26.1		Manufacture of glass and glass products
	26.11		Manufacture of flat glass
	26.12		Shaping and processing of flat glass
	26.13		Manufacture of hollow glass
	26.14		Manufacture of glass fibres
	26.15		Manufacture and processing of other glass including technical glassware
	26.2		Manufacture of non-refractory ceramic goods other than for construction purposes; manufacture of refractory ceramic products
	26.21		Manufacture of ceramic household and ornamental articles
	26.22		Manufacture of ceramic sanitary fixtures
	26.23		Manufacture of ceramic insulators and insulating fittings
	26.24		Manufacture of other technical ceramic products
	26.25		Manufacture of other ceramic products
	26.26		Manufacture of refractory ceramic products
	26.3		Manufacture of ceramic tiles and flags
	26.30		Manufacture of ceramic tiles and flags

D G

D H

D I

Division	Group	Class and Subclass	Description
----------	-------	--------------------	-------------

26.4			Manufacture of bricks, tiles and construction products, in baked clay
	26.40		Manufacture of bricks, tiles and construction products, in baked clay
26.5			Manufacture of cement, lime and plaster
	26.51		Manufacture of cement
	26.52		Manufacture of lime
	26.53		Manufacture of plaster
26.6			Manufacture of articles of concrete, plaster and cement
	26.61		Manufacture of concrete products for construction purposes
	26.62		Manufacture of plaster products for construction purposes
	26.63		Manufacture of ready-mixed concrete
	26.64		Manufacture of mortars
	26.65		Manufacture of fibre cement
	26.66		Manufacture of other articles of concrete, plaster and cement
26.7			Cutting, shaping and finishing of ornamental and building stone
	26.70		Cutting, shaping and finishing of ornamental and building stone
26.8			Manufacture of other non-metallic mineral products
	26.81		Production of abrasive products
	26.82		Manufacture of other non-metallic mineral products not elsewhere classified
	26.82/1		Manufacture of asbestos
	26.82/2		<i>This code is no longer in use</i>
	26.82/9		Manufacture of other non-metallic mineral products not elsewhere classified

D I
D J

Subsection DJ**27****Manufacture of Basic Metals and Fabricated Metal Products****Manufacture of Basic Metals**

27.1			Manufacture of basic iron and steel and of ferro-alloys
	27.10		Manufacture of basic iron and steel and of ferro-alloys
27.2			Manufacture of tubes
	27.21		Manufacture of cast iron tubes
	27.22		Manufacture of steel tubes
27.3			Other first processing of iron and steel
	27.31		Cold drawing
	27.32		Cold rolling of narrow strip
	27.33		Cold forming or folding
	27.34		Wire drawing
	27.35		<i>This code is no longer in use</i>
27.4			Manufacture of basic precious and non-ferrous metals
	27.41		Precious metals production
	27.42		Aluminium production
	27.43		Lead, zinc and tin production
	27.44		Copper production
	27.45		Other non-ferrous metal production
27.5			Casting of metals
	27.51		Casting of iron
	27.52		Casting of steel
	27.53		Casting of light metals
	27.54		Casting of other non-ferrous metals

Division	Group	Class and Subclass	Description
28			Manufacture of Fabricated Metal Products, Except Machinery and Equipment
	28.1		Manufacture of structural metal products
		28.11	Manufacture of metal structures and parts of structures
		28.12	Manufacture of builders' carpentry and joinery of metal
	28.2		Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers
		28.21	Manufacture of tanks, reservoirs and containers of metal
		28.22	Manufacture of central heating radiators and boilers
	28.3		Manufacture of steam generators, except central heating hot water boilers
		28.30	Manufacture of steam generators, except central heating hot water boilers
	28.4		Forging, pressing, stamping and roll forming of metal; powder metallurgy
		28.40	Forging, pressing, stamping and roll forming of metal; powder metallurgy
	28.5		Treatment and coating of metals; general mechanical engineering
		28.51	Treatment and coating of metals
		28.52	General mechanical engineering
	28.6		Manufacture of cutlery, tools and general hardware
		28.61	Manufacture of cutlery
		28.62	Manufacture of tools
		28.63	Manufacture of locks and hinges
	28.7		Manufacture of other fabricated metal products
		28.71	Manufacture of steel drums and similar containers
		28.72	Manufacture of light metal packaging
		28.73	Manufacture of wire products
		28.74	Manufacture of fasteners, screw machine products, chains and springs
		28.75	Manufacture of other fabricated metal products not elsewhere classified
			Manufacture of Machinery and Equipment Not Elsewhere Classified
Subsection DK			
	29		Manufacture of Machinery and Equipment Not Elsewhere Classified
		29.1	Manufacture of machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines
			29.11 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
			29.12 Manufacture of pumps and compressors
			29.12/1 Manufacture of pumps
			29.12/2 Manufacture of compressors
			29.13 Manufacture of taps and valves
			29.14 Manufacture of bearings, gears, gearing and driving elements
		29.2	Manufacture of other general purpose machinery
			29.21 Manufacture of furnaces and furnace burners
			29.22 Manufacture of lifting and handling equipment
			29.23 Manufacture of non-domestic cooling and ventilation equipment
			29.24 Manufacture of other general purpose machinery not elsewhere classified
		29.3	Manufacture of agricultural and forestry machinery
			29.31 Manufacture of agricultural tractors
			29.32 Manufacture of other agricultural and forestry machinery
		29.4	Manufacture of machine tools
			29.41 Manufacture of portable hand held power tools
			29.42 Manufacture of other metalworking machine tools
			29.43 Manufacture of other machine tools not elsewhere classified

D J

D K

Division	Group	Class and Subclass	Description
	29.5		Manufacture of other special purpose machinery
	29.51		Manufacture of machinery for metallurgy
	29.52		Manufacture of machinery for mining, quarrying and construction
	29.52/1		Manufacture of machinery for mining
	29.52/2		Manufacture of earth-moving equipment
	29.52/3		Manufacture of equipment for concrete crushing and screening and roadworks
	29.53		Manufacture of machinery for food, beverage and tobacco processing
	29.54		Manufacture of machinery for textile, apparel and leather production
	29.55		Manufacture of machinery for paper and paperboard production
	29.56		Manufacture of other special purpose machinery not elsewhere classified
	29.6		Manufacture of weapons and ammunition
	29.60		Manufacture of weapons and ammunition
	29.7		Manufacture of domestic appliances not elsewhere classified
	29.71		Manufacture of electric domestic appliances
	29.72		Manufacture of non-electric domestic appliances
Subsection DL			Manufacture of Electrical and Optical Equipment
30			Manufacture of Office Machinery and Computers
	30.0		Manufacture of office machinery and computers
	30.01		Manufacture of office machinery
	30.02		Manufacture of computers and other information processing equipment
31			Manufacture of Electrical Machinery and Apparatus Not Elsewhere Classified
	31.1		Manufacture of electric motors, generators and transformers
	31.10		Manufacture of electric motors, generators and transformers
	31.2		Manufacture of electricity distribution and control apparatus
	31.20		Manufacture of electricity distribution and control apparatus
	31.3		Manufacture of insulated wire and cable
	31.30		Manufacture of insulated wire and cable
	31.4		Manufacture of accumulators, primary cells and primary batteries
	31.40		Manufacture of accumulators, primary cells and primary batteries
	31.5		Manufacture of lighting equipment and electric lamps
	31.50		Manufacture of lighting equipment and electric lamps
	31.6		Manufacture of electrical equipment not elsewhere classified
	31.61		Manufacture of electrical equipment for engines and vehicles not elsewhere classified
	31.62		Manufacture of other electrical equipment not elsewhere classified
32			Manufacture of Radio, Television and Communication Equipment and Apparatus
	32.1		Manufacture of electronic valves and tubes and other electronic components
	32.10		Manufacture of electronic valves and tubes and other electronic components
	32.2		Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
	32.20		Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
	32.20/1		Manufacture of telegraph and telephone apparatus and equipment
	32.20/2		Manufacture of radio and electronic capital goods

Division	Group	Class and Subclass	Description
		32.3	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
		32.30	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
33			Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks
		33.1	Manufacture of medical and surgical equipment and orthopaedic appliances
		33.10	Manufacture of medical and surgical equipment and orthopaedic appliances
		33.2	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
		33.20	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
		33.20/1	Manufacture of electronic instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
		33.20/2	Manufacture of non-electronic instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
		33.3	Manufacture of industrial process control equipment
		33.30	Manufacture of industrial process control equipment
		33.30/1	Manufacture of electronic industrial process control equipment
		33.30/2	Manufacture of non-electronic industrial process control equipment
		33.4	Manufacture of optical instruments and photographic equipment
		33.40	Manufacture of optical instruments and photographic equipment
		33.40/1	Manufacture of spectacles and unmounted lenses
		33.40/2	Manufacture of optical precision instruments
		33.40/3	Manufacture of photographic and cinematographic equipment
		33.5	Manufacture of watches and clocks
		33.50	Manufacture of watches and clocks
			Subsection DM
			Manufacture of Transport Equipment
34			Manufacture of Motor Vehicles, Trailers and Semi-trailers
		34.1	Manufacture of motor vehicles
		34.10	Manufacture of motor vehicles
		34.2	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
		34.20	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
		34.20/1	Manufacture of bodies (coachwork) for motor vehicles (except caravans)
		34.20/2	Manufacture of trailers and semi-trailers
		34.20/3	Manufacture of caravans
		34.3	Manufacture of parts and accessories for motor vehicles and their engines
		34.30	Manufacture of parts and accessories for motor vehicles and their engines
35			Manufacture of Other Transport Equipment
		35.1	Building and repairing of ships and boats
		35.11	Building and repairing of ships
		35.12	Building and repairing of pleasure and sporting boats
		35.2	Manufacture of railway and tramway locomotives and rolling stock
		35.20	Manufacture of railway and tramway locomotives and rolling stock
		35.3	Manufacture of aircraft and spacecraft
		35.30	Manufacture of aircraft and spacecraft

Division	Group	Class and Subclass	Description
	35.4		Manufacture of motorcycles and bicycles
		35.41	Manufacture of motorcycles
		35.42	Manufacture of bicycles
		35.43	Manufacture of invalid carriages
	35.5		Manufacture of other transport equipment not elsewhere classified
		35.50	Manufacture of other transport equipment not elsewhere classified
Subsection DN			Manufacturing Not Elsewhere Classified
	36		Manufacture of Furniture; Manufacturing Not Elsewhere Classified
	36.1		Manufacture of furniture
		36.11	Manufacture of chairs and seats
		36.12	Manufacture of other office and shop furniture
		36.13	Manufacture of other kitchen furniture
		36.14	Manufacture of other furniture
		36.15	Manufacture of mattresses
	36.2		Manufacture of jewellery and related articles
		36.21	Striking of coins
		36.22	Manufacture of jewellery and related articles not elsewhere classified
	36.3		Manufacture of musical instruments
		36.30	Manufacture of musical instruments
	36.4		Manufacture of sports goods
		36.40	Manufacture of sports goods
	36.5		Manufacture of games and toys
		36.50	Manufacture of games and toys
		36.50/1	Manufacture of professional and arcade games and toys
		36.50/2	<i>This code is no longer in use</i>
		36.50/9	Manufacture of other games and toys not elsewhere classified
	36.6		Miscellaneous manufacturing not elsewhere classified
		36.61	Manufacture of imitation jewellery
		36.62	Manufacture of brooms and brushes
		36.63	Other manufacturing not elsewhere classified
		36.63/1	Manufacture of miscellaneous stationers' goods
		36.63/2	<i>This code is no longer in use</i>
		36.63/9	Other manufacturing not elsewhere classified
	37		Recycling
	37.1		Recycling of metal waste and scrap
		37.10	Recycling of metal waste and scrap
	37.2		Recycling of non-metal waste and scrap
		37.20	Recycling of non-metal waste and scrap
Section E			Electricity, Gas and Water Supply
	40		Electricity, Gas, Steam and Hot Water Supply
	40.1		Production and distribution of electricity
		40.11	Production of electricity
		40.12	Transmission of electricity
		40.13	Distribution and trade in electricity

Division	Group	Class and Subclass	Description
	40.2		Manufacture of gas; distribution of gaseous fuels through mains
		40.21	Manufacture of gas
		40.22	Distribution and trade of gaseous fuels through mains
	40.3		Steam and hot water supply
		40.30	Steam and hot water supply
41			Collection, Purification and Distribution of Water
	41.0		Collection, purification and distribution of water
		41.00	Collection, purification and distribution of water
Section F			Construction
45			Construction
	45.1		Site preparation
		45.11	Demolition and wrecking of buildings; earth moving
		45.12	Test drilling and boring
	45.2		Building of complete constructions or parts thereof; civil engineering
		45.21	General construction of buildings and civil engineering works
		45.21/1	Construction of commercial buildings
		45.21/2	Construction of domestic buildings
		45.21/3	Construction of civil engineering constructions
		45.22	Erection of roof covering and frames
		45.23	Construction of motorways, roads, railways, airfields and sports facilities
		45.24	Construction of water projects
		45.25	Other construction work involving special trades
	45.3		Building installation
		45.31	Installation of electrical wiring and fittings
		45.32	Insulation work activities
		45.33	Plumbing
		45.34	Other building installation
	45.4		Building completion
		45.41	Plastering
		45.42	Joinery installation
		45.43	Floor or wall covering
		45.44	Painting and glazing
		45.45	Other building completion
	45.5		Renting of construction or demolition equipment with operator
		45.50	Renting of construction or demolition equipment with operator
Section G			Wholesale and Retail Trade; Repair of Motor Vehicles, Motorcycles and Personal and Household Goods
50			Sale, Maintenance and Repair of Motor Vehicles and Motorcycles; Retail Sale of Automotive Fuel
	50.1		Sale of motor vehicles
		50.10	Sale of motor vehicles
		50.10/1	Sale of new motor vehicles
		50.10/2	Sale of used motor vehicles
	50.2		Maintenance and repair of motor vehicles
		50.20	Maintenance and repair of motor vehicles
	50.3		Sale of motor vehicle parts and accessories
		50.30	Sale of motor vehicle parts and accessories

Division	Group	Class and Subclass	Description
	50.4		Sale, maintenance and repair of motorcycles and related parts and accessories
	50.40		Sale, maintenance and repair of motorcycles and related parts and accessories
	50.5		Retail sale of automotive fuel
	50.50		Retail sale of automotive fuel
51			Wholesale Trade and Commission Trade, Except of Motor Vehicles and Motorcycles
	51.1		Wholesale on a fee or contract basis
	51.11		Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods
	51.12		Agents involved in the sale of fuels, ores, metals and industrial chemicals
	51.13		Agents involved in the sale of timber and building materials
	51.14		Agents involved in the sale of machinery, industrial equipment, ships and aircraft
	51.15		Agents involved in the sale of furniture, household goods, hardware and ironmongery
	51.16		Agents involved in the sale of textiles, clothing, footwear and leather goods
	51.17		Agents involved in the sale of food, beverages and tobacco
	51.18		Agents specialising in the sale of particular products or ranges of products not elsewhere classified
	51.19		Agents involved in the sale of a variety of goods
	51.2		Wholesale of agricultural raw materials and live animals
	51.21		Wholesale of grain, seeds and animal feeds
	51.22		Wholesale of flowers and plants
	51.23		Wholesale of live animals
	51.24		Wholesale of hides, skins and leather
	51.24/1		Wholesale of fur skins
	51.24/9		Wholesale of hides, skins and leather not elsewhere classified
	51.25		Wholesale of unmanufactured tobacco
	51.3		Wholesale of food, beverages and tobacco
	51.31		Wholesale of fruit and vegetables
	51.32		Wholesale of meat and meat products
	51.33		Wholesale of dairy produce, eggs and edible oils and fats
	51.33/1		Wholesale of dairy produce
	51.33/2		Wholesale of eggs
	51.33/3		Wholesale of edible oils and fats
	51.34		Wholesale of alcoholic and other beverages
	51.34/1		Wholesale of fruit and vegetable juices, mineral waters and soft drinks
	51.34/2		Wholesale of wine, beer, spirits and other alcoholic beverages
	51.35		Wholesale of tobacco products
	51.36		Wholesale of sugar and chocolate and sugar confectionery
	51.37		Wholesale of coffee, tea, cocoa and spices
	51.38		Wholesale of other food including fish, crustaceans and molluscs
	51.39		Non-specialised wholesale of food, beverages and tobacco
	51.4		Wholesale of household goods
	51.41		Wholesale of textiles
	51.42		Wholesale of clothing and footwear
	51.42/1		Wholesale of adults' fur and leather clothing
	51.42/2		Wholesale of children's and infants' clothing
	51.42/3		Wholesale of footwear
	51.42/9		Wholesale of clothing not elsewhere classified
	51.43		Wholesale of electrical household appliances and radio and television goods
	51.43/1		Wholesale of gramophone records, audio tapes, compact discs and video tapes and of the equipment on which these are played
	51.43/9		Wholesale of radio and television goods; wholesale of electrical household appliances not elsewhere classified

Division	Group	Class and Subclass	Description
		51.44	Wholesale of china and glassware, wallpaper and cleaning materials
		51.45	Wholesale of perfume and cosmetics
		51.46	Wholesale of pharmaceutical goods
		51.47	Wholesale of other household goods
		51.47/1	Wholesale of furniture
		51.47/2	<i>This code is no longer in use</i>
		51.47/3	Wholesale of jewellery
		51.47/4	Wholesale of imitation jewellery
		51.47/5	Wholesale of musical instruments
		51.47/6	Wholesale of photographic goods
		51.47/7	Wholesale of toys and games
		51.47/8	Wholesale of travel and fancy goods
		51.47/9	Wholesale of other household goods not elsewhere classified
	51.5		Wholesale of non-agricultural intermediate products, waste and scrap
		51.51	Wholesale of solid, liquid and gaseous fuels and related products
		51.51/1	Wholesale of petroleum and petroleum products
		51.51/2	<i>This code is no longer in use</i>
		51.51/9	Wholesale of other fuels and related products
		51.52	Wholesale of metals and ores
		51.53	Wholesale of wood, construction materials and sanitary equipment
		51.54	Wholesale of hardware, plumbing and heating equipment and supplies
		51.55	Wholesale of chemical products
		51.56	Wholesale of other intermediate products
		51.57	Wholesale of waste and scrap
	51.6		<i>This code is no longer in use</i>
	51.7		<i>This code is no longer in use</i>
	51.8		Wholesale of machinery, equipment and supplies
		51.81	Wholesale of machine tools
		51.82	Wholesale of mining, construction and civil engineering machinery
		51.83	Wholesale of machinery for the textile industry, and of sewing and knitting machines
		51.84	Wholesale of computers, computer peripheral equipment and software
		51.85	Wholesale of other office machinery and equipment
		51.86	Wholesale of other electronic parts and equipment
		51.87	Wholesale of other machinery for use in industry, trade and navigation
		51.88	Wholesale of agricultural machinery and accessories and implements, including tractors
	51.9		Other wholesale
		51.90	Other wholesale
52			Retail Trade, Except of Motor Vehicles and Motorcycles; Repair of Personal and Household Goods
	52.1		Retail sale in non-specialised stores
		52.11	Retail sale in non-specialised stores with food, beverages or tobacco predominating
		52.11/1	Retail sale by confectioners, tobacconists and newsagents (CTNs)
		52.11/2	Retail sale in non-specialised stores (excluding CTNs) holding an alcohol licence with food, beverages or tobacco predominating
		52.11/3	Retail sale in non-specialised stores (excluding CTNs) not holding an alcohol licence with food, beverages or tobacco predominating
		52.11/9	<i>This code is no longer in use</i>
		52.12	Other retail sale in non-specialised stores
	52.2		Retail sale of food, beverages and tobacco in specialised stores
		52.21	Retail sale of fruit and vegetables

Division	Group	Class and Subclass	Description
		52.22	Retail sale of meat and meat products
		52.23	Retail sale of fish, crustaceans and molluscs
		52.24	Retail sale of bread, cakes, flour confectionery and sugar confectionery
		52.25	Retail sale of alcoholic and other beverages
		52.26	Retail sale of tobacco products
		52.27	Other retail sale of food, beverages and tobacco in specialised stores
	52.3		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
		52.31	Dispensing chemists
		52.32	Retail sale of medical and orthopaedic goods
		52.32/1	Retail sale of hearing aids
		52.32/9	Retail sale of medical and orthopaedic goods not elsewhere classified
		52.33	Retail sale of cosmetic and toilet articles
	52.4		Other retail sale of new goods in specialised stores
		52.41	Retail sale of textiles
		52.42	Retail sale of clothing
		52.42/1	Retail sale of adults' fur and leather clothing
		52.42/2	Retail sale of children's and infants' clothing
		52.42/3	Retail sale of other women's clothing
		52.42/4	Retail sale of other men's clothing
		52.43	Retail sale of footwear and leather goods
		52.43/1	Retail sale of footwear
		52.43/2	Retail sale of leather goods
		52.44	Retail sale of furniture, lighting equipment and household articles not elsewhere classified
		52.45	Retail sale of electrical household appliances and radio and television goods
		52.46	Retail sale of hardware, paints and glass
		52.47	Retail sale of books, newspapers and stationery
		52.48	Other retail sale in specialised stores
		52.48/1	Retail sale of floor coverings
		52.48/2	Retail sale of photographic, optical and precision equipment, office supplies and equipment (including computers, etc.)
		52.48/3	<i>This code is no longer in use</i>
		52.48/4	Retail sale of jewellery, clocks and watches
		52.48/5	Retail sale of sports goods, games and toys, stamps and coins
		52.48/6	Retail sale in commercial art galleries
		52.48/7	Retail sale by opticians
		52.48/8	Retail sale of mobile telephones
		52.48/9	Other retail sale in specialised stores not elsewhere classified
	52.5		Retail sale of second-hand goods in stores
		52.50	Retail sale of second-hand goods in stores
		52.50/1	Retail sale of antiques, including antique books in stores
		52.50/9	Retail sale of other second-hand goods in stores
	52.6		Retail sale not in stores
		52.61	Retail sale via mail order house
		52.62	Retail sale via stalls and markets
		52.63	Other non-store retail sale
	52.7		Repair of personal and household goods
		52.71	Repair of boots, shoes and other articles of leather
		52.72	Repair of electrical household goods
		52.73	Repair of watches, clocks and jewellery
		52.74	Repair not elsewhere classified

Division	Group	Class and Subclass	Description
Section H			Hotels and Restaurants
55			Hotels and Restaurants
	55.1		Hotels
		55.10	Hotels
		55.10/1	Hotels and motels, with restaurant (licensed)
		55.10/2	Hotels and motels, with restaurant (unlicensed)
		55.10/3	Hotels and motels without restaurant
	55.2		Camping sites and other provision of short-stay accommodation
		55.21	Youth hostels and mountain refuges
		55.22	Camping sites, including caravan sites
		55.23	Other provision of lodgings not elsewhere classified
		55.23/1	Holiday centres and holiday villages
		55.23/2	Other self-catering holiday accommodation
		55.23/3	<i>This code is no longer in use</i>
		55.23/9	Other tourist or short-stay accommodation
	55.3		Restaurants
		55.30	Restaurants
		55.30/1	Licensed restaurants
		55.30/2	Unlicensed restaurants and cafes
		55.30/3	Take-away food shops
		55.30/4	Take-away food mobile stands
	55.4		Bars
		55.40	Bars
		55.40/1	Licensed clubs
		55.40/2	Independent public houses and bars
		55.40/3	Tenanted public houses and bars
		55.40/4	Managed public houses and bars
	55.5		Canteens and catering
		55.51	Canteens
		55.52	Catering
Section I			Transport, Storage and Communication
60			Land Transport; Transport Via Pipelines
	60.1		Transport via railways
		60.10	Transport via railways
		60.10/1	Inter-city services
		60.10/2	<i>This code is no longer in use</i>
		60.10/9	Other transport via railways
	60.2		Other land transport
		60.21	Other scheduled passenger land transport
		60.21/1	Inter-city coach services
		60.21/2	<i>This code is no longer in use</i>
		60.21/3	Urban and suburban passenger transportation by underground, metro and similar systems
		60.21/9	Other scheduled passenger land transport not elsewhere classified
		60.22	Taxi operation
		60.23	Other passenger land transport
		60.23/1	Renting of buses and coaches
		60.23/9	Other passenger land transport not elsewhere classified
		60.24	Freight transport by road
		60.24/1	Furniture removal activities
		60.24/9	Freight transport by road not elsewhere classified

Division	Group	Class and Subclass	Description
	60.3		Transport via pipelines
	60.30		Transport via pipelines
61			Water Transport
	61.1		Sea and coastal water transport
	61.10		Sea and coastal water transport
	61.10/1		Passenger sea and coastal water transport
	61.10/2		Freight sea and coastal water transport
	61.2		Inland water transport
	61.20		Inland water transport
	61.20/1		Passenger inland water transport
	61.20/2		<i>This code is no longer in use</i>
	61.20/9		Other inland water transport
62			Air Transport
	62.1		Scheduled air transport
	62.10		Scheduled air transport
	62.10/1		Scheduled passenger air transport
	62.10/2		<i>This code is no longer in use</i>
	62.10/9		Other scheduled air transport
	62.2		Non-scheduled air transport
	62.20		Non-scheduled air transport
	62.20/1		Non-scheduled passenger air transport
	62.20/2		<i>This code is no longer in use</i>
	62.20/9		Other non-scheduled air transport
	62.3		Space transport
	62.30		Space transport
63			Supporting And Auxiliary Transport Activities; Activities Of Travel Agencies
	63.1		Cargo handling and storage
	63.11		Cargo handling
	63.12		Storage and warehousing
	63.12/1		Storage of frozen and refrigerated goods
	63.12/2		Storage of liquids or gases
	63.12/3		Storage of grain
	63.12/9		Other storage and warehousing not elsewhere classified
	63.2		Other supporting transport activities
	63.21		Other supporting land transport activities
	63.22		Other supporting water transport activities
	63.23		Other supporting air transport activities
	63.3		Activities of travel agencies and tour operators; tourist assistance activities not elsewhere classified
	63.30		Activities of travel agencies and tour operators; tourist assistance activities not elsewhere classified
	63.30/1		Activities of travel agencies
	63.30/2		Activities of travel organisers
	63.30/3		Activities of tour guides
	63.30/4		<i>This code is no longer in use</i>
	63.30/9		Other tourist assistance activities not elsewhere classified
	63.4		Activities of other transport agencies
	63.40		Activities of other transport agencies



Division	Group	Class and Subclass	Description
64			Post and Telecommunications
	64.1		Post and courier activities
		64.11	National post activities
		64.12	Courier activities other than national post activities
	64.2		Telecommunications
		64.20	Telecommunications
Section J			Financial Intermediation
65			Financial Intermediation, Except Insurance and Pension Funding
	65.1		Monetary intermediation
		65.11	Central banking
		65.12	Other monetary intermediation
		65.12/1	Banks
		65.12/2	Building societies
	65.2		Other financial intermediation
		65.21	Financial leasing
		65.22	Other credit granting
		65.22/1	Credit granting by non-deposit taking finance houses and other specialist consumer credit grantors
		65.22/2	Factoring
		65.22/3	Activities of mortgage finance companies
		65.22/4	<i>This code is no longer in use</i>
		65.22/9	Other credit granting not elsewhere classified
		65.23	Other financial intermediation not elsewhere classified
		65.23/1	Activities of investment trusts
		65.23/2	Activities of unit trusts
		65.23/3	Security dealing on own account
		65.23/4	Activities of bank holding companies
		65.23/5	Activities of venture and development capital companies
		65.23/6	<i>This code is no longer in use</i>
		65.23/7	Activities of open-ended investment companies
		65.23/8	Activities of property unit trusts
		65.23/9	Financial intermediation not elsewhere classified
66			Insurance and Pension Funding, Except Compulsory Social Security
	66.0		Insurance and pension funding, except compulsory social security
		66.01	Life insurance
		66.01/1	Life insurance
		66.01/2	Life re-insurance
		66.02	Pension funding
		66.03	Non-life insurance
		66.03/1	Non-life insurance
		66.03/2	Non-life re-insurance
67			Activities Auxiliary to Financial Intermediation
	67.1		Activities auxiliary to financial intermediation, except insurance and pension funding
		67.11	Administration of financial markets
		67.12	Security broking and fund management
		67.12/1	Fund management activities
		67.12/2	Security broking and related activities
		67.13	Activities auxiliary to financial intermediation not elsewhere classified
	67.2		Activities auxiliary to insurance and pension funding
		67.20	Activities auxiliary to insurance and pension funding

Division	Group	Class and Subclass	Description
----------	-------	--------------------	-------------

Section K**Real Estate, Renting and Business Activities****70****Real Estate Activities**

70.1		Real estate activities with own property
	70.11	Development and selling of real estate
	70.12	Buying and selling of own real estate
70.2		Letting of own property
	70.20	Letting of own property
	70.20/1	Letting of conference and exhibition centres
	70.20/2	<i>This code is no longer in use</i>
	70.20/9	Other letting of own property
70.3		Real estate activities on a fee or contract basis
	70.31	Real estate agencies
	70.32	Management of real estate on a fee or contract basis

71**Renting of Machinery and Equipment Without Operator and of Personal and Household Goods**

71.1		Renting of automobiles
	71.10	Renting of automobiles
71.2		Renting of other transport equipment
	71.21	Renting of other land transport equipment
	71.21/1	Renting of passenger land transport equipment
	71.21/2	<i>This code is no longer in use</i>
	71.21/9	Renting of other land transport equipment
	71.22	Renting of water transport equipment
	71.22/1	Renting of passenger water transport equipment
	71.22/2	<i>This code is no longer in use</i>
	71.22/9	Renting of other water transport equipment
	71.23	Renting of air transport equipment
	71.23/1	Renting of passenger air transport equipment
	71.23/2	<i>This code is no longer in use</i>
	71.23/9	Renting of other air transport equipment
71.3		Renting of other machinery and equipment
	71.31	Renting of agricultural machinery and equipment
	71.32	Renting of construction and civil engineering machinery and equipment
	71.33	Renting of office machinery and equipment including computers
	71.34	Renting of other machinery and equipment not elsewhere classified
71.4		Renting of personal and household goods not elsewhere classified
	71.40	Renting of personal and household goods not elsewhere classified
	71.40/1	Renting of sporting and recreational equipment
	71.40/2	<i>This code is no longer in use</i>
	71.40/3	Renting of radios, televisions, video recorders and DVD players
	71.40/4	Renting of records and other pre-recorded media
	71.40/5	Renting of video tapes and DVDs
	71.40/9	Renting of other personal and household goods not elsewhere classified

72**Computer and Related Activities**

72.1		Hardware consultancy
	72.10	Hardware consultancy
72.2		Software consultancy and supply
	72.21	Publishing of software
	72.22	Other software consultancy and supply

Division	Group	Class and Subclass	Description
	72.3		Data processing
		72.30	Data processing
	72.4		Database activities
		72.40	Database activities
	72.5		Maintenance and repair of office, accounting and computing machinery
		72.50	Maintenance and repair of office, accounting and computing machinery
	72.6		Other computer related activities
		72.60	Other computer related activities
73			Research and Development
	73.1		Research and experimental development on natural sciences and engineering
		73.10	Research and experimental development on natural sciences and engineering
	73.2		Research and experimental development on social sciences and humanities
		73.20	Research and experimental development on social sciences and humanities
74			Other Business Activities
	74.1		Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy; holdings
	74.11		Legal activities
	74.11/1		Activities of patent and copyright agents
	74.11/2		Barristers at law
	74.11/3		Solicitors
	74.11/9		Other legal activities not elsewhere classified
	74.12		Accounting, book-keeping and auditing activities; tax consultancy
	74.12/1		Accounting and auditing activities
	74.12/2		Book-keeping activities
	74.12/3		Tax consultancy
	74.13		Market research and public opinion polling
	74.14		Business and management consultancy activities
	74.14/1		Public Relations activities
	74.14/2		Financial management
	74.14/3		General management consultancy activities
	74.14/9		Business and management consultancy activities not elsewhere classified
	74.15		Management activities of holding companies
	74.15/1		Management activities of wholesale holding companies
	74.15/2		Management activities of transport holding companies
	74.15/3		Management activities of construction holding companies
	74.15/4		Management activities of catering holding companies
	74.15/5		Management activities of motor trades holding companies
	74.15/6		Management activities of service trades holding companies
	74.15/7		Management activities of retail holding companies
	74.15/8		Management activities of production holding companies
	74.15/9		Management activities of other non-financial holding companies not elsewhere classified
	74.2		Architectural and engineering activities and related technical consultancy
		74.20	Architectural and engineering activities and related technical consultancy
		74.20/1	Architectural activities
		74.20/2	Urban planning and landscape architectural activities
		74.20/3	Quantity surveying activities
		74.20/4	Engineering consultative and design activities

Division	Group	Class and Subclass	Description
		74.20/5	Engineering design activities for industrial process and production
		74.20/6	Engineering related scientific and technical consulting activities
		74.20/9	Other engineering activities
	74.3		Technical testing and analysis
		74.30	Technical testing and analysis
	74.4		Advertising
		74.40	Advertising
		74.40/1	Sale or leasing activities of advertising space or time
		74.40/2	Planning, creation and placement of advertising activities
		74.40/9	Advertising activities not elsewhere classified
	74.5		Labour recruitment and provision of personnel
		74.50	Labour recruitment and provision of personnel
	74.6		Investigation and security activities
		74.60	Investigation and security activities
		74.60/1	Investigation activities
		74.60/2	Security and related activities
	74.7		Industrial cleaning
		74.70	Industrial cleaning
		74.70/1	Traditional cleaning activities
		74.70/2	Window cleaning services
		74.70/3	Disinfecting and exterminating services
		74.70/4	Specialised cleaning services
		74.70/5	Furnace and chimney cleaning services
		74.70/9	Cleaning activities not elsewhere classified
	74.8		Miscellaneous business activities not elsewhere classified
		74.81	Photographic activities
		74.81/1	<i>This code is no longer in use</i>
		74.81/2	Portrait photographic activities
		74.81/3	Other specialist photography
		74.81/4	Film processing
		74.81/9	Photographic activities not elsewhere classified
		74.82	Packaging activities
		74.83	<i>This code is no longer in use</i>
		74.84	<i>This code is no longer in use</i>
		74.85	Secretarial and translation activities
		74.86	Call centre activities
		74.87	Other business activities not elsewhere classified
		74.87/1	Credit reporting and collection agency activities
		74.87/2	Speciality design activities
		74.87/3	Activities of exhibition and fair organisers
		74.87/4	Activities of conference organisers
		74.87/9	Other business activities not elsewhere classified
Section L			Public Administration and Defence; Compulsory Social Security
	75		Public Administration and Defence; Compulsory Social Security
		75.1	Administration of the State and the economic and social policy of the community
		75.11	General (overall) public service activities
		75.12	Regulation of the activities of agencies that provide health care, education, cultural services and other social services excluding social security

Division	Group	Class and Subclass	Description
		75.13	Regulation of and contribution to more efficient operation of business
		75.14	Supporting service activities for the government as a whole
	75.2		Provision of services to the community as a whole
		75.21	Foreign affairs
		75.22	Defence activities
		75.23	Justice and judicial activities
		75.24	Public security, law and order activities
		75.25	Fire service activities
	75.3		Compulsory social security activities
		75.30	Compulsory social security activities
Section M			Education
80			Education
	80.1		Primary education
		80.10	Primary education
	80.2		Secondary education
		80.21	General secondary education
		80.22	Technical and vocational secondary education
	80.3		Higher education
		80.30	Higher education
		80.30/1	Sub-degree level higher education
		80.30/2	First-degree level higher education
		80.30/3	Post-graduate level higher education
	80.4		Adult and other education
		80.41	Driving school activities
		80.42	Adult and other education not elsewhere classified
		80.42/1	Activities of private training providers
		80.42/2	<i>This code is no longer in use</i>
		80.42/9	Other adult and other education not elsewhere classified
Section N			Health and Social Work
85			Health and Social Work
	85.1		Human health activities
		85.11	Hospital activities
		85.11/1	Public sector hospital activities, including NHS Trusts
		85.11/2	Private sector hospital activities
		85.11/3	Medical nursing home activities
		85.12	Medical practice activities
		85.13	Dental practice activities
		85.14	Other human health activities
	85.2		Veterinary activities
		85.20	Veterinary activities
	85.3		Social work activities
		85.31	Social work activities with accommodation
		85.31/1	Charitable social work activities with accommodation
		85.31/2	Non-charitable social work activities with accommodation
		85.32	Social work activities without accommodation
		85.32/1	Charitable social work activities without accommodation
		85.32/2	Non-charitable social work activities without accommodation

Division	Group	Class and Subclass	Description
----------	-------	--------------------	-------------

Section O**Other Community, Social and Personal Service Activities****90****Sewage and Refuse Disposal, Sanitation and Similar Activities**

90.0	Sewage and refuse disposal, sanitation and similar activities
90.01	Collection and treatment of sewage
90.02	Collection and treatment of other waste
90.03	Sanitation, remediation and similar activities

91**Activities of Membership Organisations Not Elsewhere Classified**

91.1	Activities of business, employers and professional organisations
91.11	Activities of business and employers organisations
91.12	Activities of professional organisations
91.2	Activities of trade unions
91.20	Activities of trade unions
91.3	Activities of other membership organisations
91.31	Activities of religious organisations
91.32	Activities of political organisations
91.33	Activities of other membership organisations not elsewhere classified

92**Recreational, Cultural and Sporting Activities**

92.1	Motion picture and video activities
92.11	Motion picture and video production
92.11/1	Motion picture production on film or video
92.11/9	Other motion picture and video production activities
92.12	Motion picture and video distribution
92.13	Motion picture projection
92.2	Radio and television activities
92.20	Radio and television activities
92.20/1	Radio activities
92.20/2	Television activities
92.3	Other entertainment activities
92.31	Artistic and literary creation and interpretation
92.31/1	Live theatrical presentation
92.31/2	<i>This code is no longer in use</i>
92.31/9	Other artistic and literary creation and interpretation
92.32	Operation of arts facilities
92.33	Fair and amusement park activities
92.34	Other entertainment activities not elsewhere classified
92.34/1	Dance halls and dance instructor services
92.34/9	Other entertainment activities not elsewhere classified
92.4	News agency activities
92.40	News agency activities
92.5	Library, archives, museums and other cultural activities
92.51	Library and archive activities
92.52	Museum activities and preservation of historical sites and buildings
92.52/1	Museum activities
92.52/2	Preservation of historical sites and buildings
92.53	Botanical and zoological gardens and nature reserve activities

Division	Group	Class and Subclass	Description
	92.6		Sporting activities
		92.61	Operation of sports arenas and stadiums
		92.61/1	Operation of ice rinks and roller skating rinks
		92.61/9	Operation of other sports arenas and stadiums not elsewhere classified
		92.62	Other sporting activities
		92.62/1	Activities of racehorse owners
		92.62/9	Other sporting activities not elsewhere classified
	92.7		Other recreational activities
		92.71	Gambling and betting activities
		92.72	Other recreational activities not elsewhere classified
		92.72/1	Motion picture, television and other theatrical casting
		92.72/9	Other recreational activities not elsewhere classified
93			Other Service Activities
	93.0		Other service activities
		93.01	Washing and dry cleaning of textile and fur products
		93.02	Hairdressing and other beauty treatment
		93.03	Funeral and related activities
		93.04	Physical well-being activities
		93.05	Other service activities not elsewhere classified
		93.05/1	Operation of coin-operated photographic machines
		93.05/9	Other service activities not elsewhere classified
Section P			Private Households Employing Staff and Undifferentiated Production Activities of Households for Own Use
95			Activities of Households as Employers of Domestic Staff
	95.0		Activities of households as employers of domestic staff
		95.00	Activities of households as employers of domestic staff
96			Undifferentiated Goods Producing Activities of Private Households for Own Use
	96.0		Undifferentiated goods producing activities of private households for own use
		96.00	Undifferentiated goods producing activities of private households for own use
97			Undifferentiated Services Producing Activities of Private Households for Own Use
	97.0		Undifferentiated services producing activities of private households for own use
		97.00	Undifferentiated services producing activities of private households for own use
Section Q			Extra-territorial Organisation and Bodies
99			Extra-territorial Organisations and Bodies
	99.0		Extra-territorial organisations and bodies
		99.00	Extra-territorial organisations and bodies

Explanatory Notes

Section A **Agriculture, Hunting and Forestry**

Section A covers the exploitation of vegetable and animal resources. This section comprises the activities of growing crops, raising animals, harvesting timber and harvesting other plants and animals from a farm or their natural habitats.

01 **Agriculture, Hunting and Related Service Activities**

Division 01 distinguishes between two basic activities:

- Production of crop products (01.1: Growing of crops)
- Production of animal products (01.2: Farming of animals)

Within 01.1 a distinction is made between:

- field crops which generally follow a yearly cycle (01.11 and 01.12), such as cereal, vegetable or flower growing
- crops with a long cycle such as plantations (e.g. coffee, cocoa, etc.), vineyards and orchards (01.13).

Within group 01.2 (Farming of animals), the activities are grouped according to the type of animal and not according to the type of product produced (e.g. meat, milk, hide) and without distinguishing between confined (non-grazing) and open pasture farming.

Group 01.3 (Mixed farming) departs from 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.

Certain operations such as soil preparation, planting, harvesting and management, which are normally part of farm operations, may be carried out by agricultural support units on a fee or contract basis, as agricultural (01.41) or animal husbandry (01.42) service activities.

Agricultural activity excludes any subsequent processing of the agricultural products (classified under division 15: Manufacture of food products, and division 16: Manufacture of tobacco products) beyond that needed to prepare them for the primary markets. However, as an exception to the general rule for classification of integrated activities, a unit processing its own agricultural production on the farm is classified to division 01, even though the output normally is the product of divisions 15 and 16.

Examples are:

- Growing of grapes *and* production of wine from these
- Growing of olives *and* production of olive oil from these

The division excludes field construction (e.g. agricultural land terracing, drainage, preparing rice paddies), classified in division 45 (Construction), and buyers and co-operative associations engaged in marketing of farm products, classified in section G (Wholesale and retail trade).

01.1 **Growing of crops; market gardening; horticulture**

This group also includes:

- growing under cover

01.11 **Growing of cereals and other crops not elsewhere classified**

This class includes:

- growing of cereal grains: hard and soft wheat, rye, barley, oats, maize, rice, etc.
- growing of potatoes
- growing of sugar beet
- growing of tobacco, including its preliminary processing; harvesting and drying of tobacco leaves
- growing of oil-seeds or oleaginous fruit: soya, colza, peanuts etc.
- production of sugar beet seeds and forage plant seeds (including grasses)
- growing of hop cones, roots and tubers with a high starch or inulin content
- growing of cotton; growing of diverse textile plants; retting of plants bearing vegetable fibres
- growing of dried leguminous vegetables such as field peas and beans
- growing of plants used chiefly in pharmacy or for insecticidal, fungicidal or similar purposes
- growing of crops not elsewhere classified

A

This class excludes:

- growing of melons cf. 01.12
- growing of sweet corn cf. 01.12
- growing of other vegetables cf. 01.12
- growing of flowers cf. 01.12
- production of flower and vegetable seeds cf. 01.12
- growing of horticultural specialities cf. 01.12
- growing of wine grapes and table grapes cf. 01.13/1
- growing of olives cf. 01.13/9
- growing of other beverage crops not elsewhere classified cf. 01.13/9
- growing of spice crops cf. 01.13/9
- growing of nuts cf. 01.13/9
- gathering of forest products and other wild growing material cf. 02.01
- growing of vegetable materials used for plaiting cf. 02.01

01.12 Growing of vegetables, horticultural specialities and nursery products

This class includes:

- growing of vegetables: tomatoes, melons, onions, cabbages, lettuce, cucumbers, carrots, beans, cress, sweet corn, courgettes, egg-plants, leeks
- growing of seasoning herbs and vegetables: capers, "peppers", fennel, parsley, chervil, tarragon, sweet marjoram
- growing of mushrooms, gathering of forest mushrooms or truffles
- growing of flowers
- production of seeds for flowers, fruit or vegetables
- growing of plants for planting or ornamental purposes, including turf for transplanting

This class excludes:

- growing of oil-seeds and oleaginous fruit cf. 01.11
- growing of vegetable textile materials cf. 01.11
- growing of potatoes cf. 01.11
- growing of roots and tubers with a high starch or inulin content cf. 01.11
- growing of sugar beets cf. 01.11
- growing of spice crops cf. 01.13/9
- growing of Christmas trees cf. 02.01
- operation of forest tree nurseries cf. 02.01
- growing of cotton or other vegetable textile materials cf. 01.11
- growing of olives cf. 01.13/9

01.13 Growing of fruit, nuts, beverage and spice crops

01.13/1 Growing of wine grapes and table grapes and production of wine from self-produced grapes

This subclass includes:

- production of wine grapes and table grapes
- production of wine from self-produced grapes

This subclass excludes:

- manufacture of wines other than from self-produced grapes cf. 15.93

01.13/9 Growing of other fruit, nuts and spice crops; growing of other beverage crops

This subclass includes:

- production of fruit: apples, pears, citrus fruit, apricots, strawberries, berries, cherries, peaches, bananas, avocados, dates, etc.
- production of edible nuts, including coconuts
- growing of beverage crops such as coffee, cocoa, tea, maté
- growing of spice crops: bay, basil, anise, coriander, cumin, cinnamon, cloves, nutmeg, ginger, etc.
- growing of olives for oil production and for direct consumption
- production of olive oil from self-produced olives

This subclass also includes:

- gathering of berries or nuts

This subclass excludes:

- growing of peanuts cf. 01.11

- *growing of hop cones cf. 01.11*
- *growing of fruit bearing vegetables e.g. tomatoes, melons, cucumbers, etc. cf. 01.12*
- *growing of fresh “peppers”, parsley and tarragon cf. 01.12*
- *production of olive oil other than from self-produced olives cf. 15.42*
- *manufacture of cocoa cf. 15.84/1*
- *processing of tea leaves and coffee cf. 15.86*

01.2 Farming of animals**01.21 Farming of cattle, dairy farming**

This class includes:

- farming of cattle
- production of raw cow milk

This class excludes:

- *farm animal boarding and care cf. 01.42/1*
- *processing of milk outside the farm cf. 15.51*

01.22 Farming of sheep, goats, horses, asses, mules and hinnies

This class includes:

- farming and breeding of horses, asses, mules or hinnies
- farming of sheep and goats
- production of raw wool
- production of raw sheep or goat milk

This class excludes:

- *sheep shearing on a fee or contract basis cf. 01.42/9*
- *production of pulled wool cf. 15.11/3*
- *operation of racing stables and riding academies cf. 92.62/9*

01.23 Farming of swine**01.24 Farming of poultry**

This class includes:

- raising of poultry
- turkeys, ducks, chickens, geese and guinea fowl or guinea hens
- production of eggs

This class excludes:

- *farming of other birds cf. 01.25*
- *production of feathers or down cf. 15.12*

01.25 Other farming of animals

This class includes:

- bee keeping and production of honey and beeswax
- raising of rabbits
- breeding of pet animals
- raising of fur animals, production of raw furskins
- raising of silk worms, production of silk worm cocoons
- raising of water reptiles and frogs in basins
- raising of snails
- raising of diverse animals

This class excludes:

- *farm animal boarding and care cf. 01.42/1*
- *production of hides and skins originating from hunting and trapping cf. 01.50*
- *training of pet animals cf. 93.05/9*

01.3 Growing of crops combined with farming of animals (mixed farming)**01.30 Growing of crops combined with farming of animals (mixed farming)**

This class includes:

- crop growing in combination with farming of livestock at mixed activity units with a specialisation ratio in either one of less than 66% of standard gross margins

A

- This class excludes:*
- *mixed cropping or mixed livestock units cf. their main activity*
- 01.4 Agricultural and animal husbandry service activities, except veterinary activities; landscape gardening**
- 01.41 Agricultural service activities; landscape gardening**
- This class includes:
- *agricultural activities on a fee or contract basis:*
 - preparation of fields
 - establishing a crop
 - treatment of crops
 - crop spraying, including by air
 - trimming of fruit trees and vines
 - transplanting of rice, thinning of beets
 - harvesting and preparation of crops for primary markets i.e. cleaning, trimming, grading, drying, disinfecting, wax covering, polishing, wrapping, decorticating, retting, cooling or bulk packaging including packing in oxygen-free gases
 - pest control (including rabbits) in connection with agriculture
 - operation of irrigation systems
 - landscape gardening for constructing, maintaining and redesigning landscapes such as:
 - 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 and tram lines, waterways, ports)
 - industrial and commercial buildings
 - greenery for buildings (roof gardens, facade greenery, indoor gardens)
 - sports grounds, play grounds and other recreational parks (lawns for sun-bathing, golf courses, etc)
 - stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, water courses, plant sewage systems)
 - plantings and landscaping for protection against noise, wind, erosion, visibility and dazzling
 - landscaping measures for protecting the environment and nature as well as landscape maintenance (renaturalisation, recultivation, land improvement, retention areas, anti-flooding basins, etc.)
 - arboriculture and tree surgery, including tree pruning and hedge trimming, replanting of large trees
- This class also includes:
- renting of agricultural machinery with operators and crew
- This class excludes:*
- *preparation of vegetable fibres cf. 17.1*
 - *clearing of trees to make the land suitable for agricultural production cf. 02.01*
 - *clearing of land to make it suitable for agricultural production cf. 45*
 - *marketing activities of commission merchants and co-operative associations cf. 51*
 - *activities of agronomists and agricultural economists cf. 74.14*
 - *organisation of agricultural shows and fairs cf. 74.87/3*
 - *planning and design of gardens and sports installations cf. 74.20*
- 01.42 Animal husbandry service activities, except veterinary activities**
- 01.42/1 Farm animal boarding and care**
- This subclass includes only:
- farm animal boarding and care
- This subclass excludes:*
- *pet animal boarding and care cf. 93.05/9*
 - *feed lot services cf. 01.2*
- 01.42/9 Animal husbandry service activities, except veterinary activities, not elsewhere classified**
- This subclass includes:
- animal husbandry activities on a fee or contract basis:
 - activities related to artificial insemination

- herd testing services, droving services, agistment services, poultry caponising, coop cleaning, etc.
- activities to promote propagation, growth and output of animals

This subclass excludes:

- provision of feed lot services cf. 01.2
- service activities to promote commercial hunting and trapping cf. 01.50
- marketing activities of commission merchants and co-operative associations cf. 51
- activities of agronomists and agricultural economists cf. 74.14/9
- veterinary activities cf. 85.20

01.5 Hunting, trapping and game propagation including related service activities

01.50 Hunting, trapping and game propagation including related service activities

This class includes:

- hunting and trapping of animals for food, fur, skin, or for use in research, in zoos or as pets
- production of furskins or bird skins from hunting or trapping activities
- game propagation
- service activities to promote commercial hunting and trapping

This class also includes:

- catching of sea mammals such as walrus and seal

This class excludes:

- production of furskins or bird skins from ranching operations cf. 01.25
- raising of animals on ranching operations cf. 01.25
- catching of whales cf. 05.01
- production of hides and skins originating from slaughterhouses cf. 15.11/1
- hunting for sport or recreation cf. 92.62/9

02 Forestry, Logging and Related Service Activities

Forestry covers the production of standing timber as well as the extraction and gathering of wild-growing forest materials. In addition to the production of timber, forestry results in products which undergo little processing, such as wood for fuel or industrial use (e.g. pit props, pulpwood).

Further processing of wood beginning with sawmilling and planing of wood, which is generally done away from the logging area, classified to Manufacture of wood and wood products (division 20), and production of charcoal is classified under division 24.

02.0 Forestry, logging and related service activities

02.01 Forestry and logging

This class includes:

- growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts
- growing of coppice and pulpwood
- operation of forest tree nurseries
- growing of Christmas trees
- logging: felling of timber and production of wood in the rough such as pit-props, split poles, pickets or fuel wood
- growing of vegetable materials used for plaiting

This class also includes:

- gathering of wild growing forest materials: ballata and other rubber-like gums, lac, resins, balsams, vegetable hair, eel grass, acorns, horse-chestnuts, mosses, lichens

This class excludes:

- growing and gathering of mushrooms or truffles cf. 01.12
- gathering of berries or nuts cf. 01.13/9
- production of wood chips cf. 20.10

02.02 Forestry and logging related service activities

This class includes:

- forestry service activities: forestry inventories, timber evaluation, fire protection
- logging service activities: transport of logs within the forest

B

Section B Fishing

Fishing is defined as the use of fishery resources from marine or freshwater environments, with the goal of capturing or gathering fish, crustaceans, molluscs and other marine products (e.g. pearls, sponges)

Section B also includes fish farming and aquaculture activities which produce similar products. It includes activities which are normally integrated in the process of production for own account (e.g. seeding oysters for pearl production).

Section B does not include building and repairing of boats (35.11) and sport and recreational fishing (92.62). Processing of fish, crustaceans or molluscs is excluded, whether at land based plants or on factory ships (fish industry: 15.20). However, processing taking place on board ships which fish is also classified to section B.

05 Fishing, Fish Farming and Related Service Activities**05.0 Fishing, fish farming and related service activities****05.01 Fishing**

This class includes:

- fishing in ocean, coastal or inland waters
- taking of marine and freshwater crustaceans and molluscs
- hunting of aquatic animals: turtles, sea-squirts, tunicates, sea urchins, etc.

This class also includes:

- gathering of marine materials: natural pearls, sponges, coral and algae
- service activities incidental to fishing

This class excludes:

- capturing of sea mammals, except whales, e.g. walruses, seals cf. 01.50
- processing of fish, crustaceans and molluscs not connected to fishing, i.e. on vessels only engaged in processing and preserving fish, or in factories ashore cf. 15.20
- fishing practised for sport or recreation and related services cf. 92.62/9

05.02 Fish farming

This class includes:

- production of oyster spat, mussels, lobsterlings, shrimp post-larvae, fish fry and fingerlings
- growing of laver and other edible seaweeds
- fish farming in sea and fresh water including farming of ornamental fish
- cultivation of oysters
- service activities incidental to the operation of fish hatcheries and fish farms

This class excludes:

- *frog farming cf. 01.25*
- *operation of sport fishing preserves cf. 92.62/9*

Section C Mining and Quarrying

Mining and quarrying include the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum), or gases (natural gas). Extraction can be by underground or surface mining or well operation.

This section includes supplementary operations needed to transport and market the mineral products, e.g. crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations are often accomplished by the units which extracted the resource and/or others located nearby.

Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced. Subsection CA is concerned with mining and quarrying of energy producing materials (coal, lignite and peat, hydrocarbons, uranium ore); Subsection CB concerns non-energy producing materials (metal ores, various minerals and quarry products).

Some of the technical operations of this section, particularly concerning the extraction of hydrocarbons, may also be done for third parties by specialised units as an industrial service.

This section also includes:

- agglomeration of coals and ores

This section excludes:

- processing of extracted materials cf. section D
- production of natural spring and mineral waters at springs and wells cf. 15.98
- crushing, grinding or otherwise treating certain earths, rocks and minerals not carried on in conjunction with mining and quarrying cf. 26.81, 26.82
- collection, purification and distribution of water cf. 41.00
- site preparation for mining cf. 45.11
- mineral prospecting cf. 74.20/6

Subsection CA Mining and Quarrying of Energy Producing Materials**10 Mining of Coal and Lignite; Extraction Of Peat**

The extraction of solid mineral fuels covers underground or opencast mining and includes operations (e.g. grading, cleaning, etc.) leading to a marketable product including briquetting (e.g. briquettes and ovoids). It does not include coking (23.10).

10.1 Mining and agglomeration of hard coal**10.10 Mining and agglomeration of hard coal****10.10/1 Deep coal mines**

This subclass includes:

- mining of hard coal: underground mining
- cleaning, sizing, grading, pulverising, etc. of deep-mined coal

10.10/2 Opencast coal working

This subclass includes:

mining of hard coal: surface mining
cleaning, sizing, grading, pulverising, etc. of opencast coal

This subclass also includes:

recovery of hard coal from tips

10.10/3 Manufacture of solid fuel

This subclass includes:

- manufacture of solid fuels whether carbonised or not, in the form of briquettes, ovoids or other coal agglomerates

This subclass excludes:

- coke ovens and low temperature carbonisation plants producing solid fuels cf. 23.10

10.2 Mining and agglomeration of lignite**10.20 Mining and agglomeration of lignite**

This class includes:

- mining of lignite (brown coal): underground or surface mining
- washing, dehydrating, pulverising of lignite
- agglomeration of lignite

- 10.3** **Extraction and agglomeration of peat**
- 10.30 Extraction and agglomeration of peat
- This class includes:
- peat digging
 - peat agglomeration
- This class excludes:*
- *manufacture of articles of peat cf. 26.82/9*
- 11** **Extraction of Crude Petroleum and Natural Gas; Service Activities Incidental to Oil and Gas Extraction Excluding Surveying**
- This division includes the activities of operating and/or developing oil and gas field properties. Such activities may include: completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property. This division includes the production of crude petroleum, the mining and extraction of oil from oil shale and oil sands, and the production of natural gas and recovery of hydrocarbon liquids. Support services, on a fee or contract basis, required for the drilling or operation of oil and gas wells are classified in 11.20.
- This division excludes:*
- *refining of petroleum products cf. 23.20/1*
 - *test drilling and boring cf. 45.12*
 - *geophysical surveying and mapping cf. 74.20/6*
- 11.1** **Extraction of crude petroleum and natural gas**
- 11.10 Extraction of crude petroleum and natural gas
- This class includes:
- extraction of crude petroleum
 - production of crude gaseous hydrocarbon (natural gas)
 - extraction of condensates
 - draining and separation of liquid hydrocarbon fractions
 - liquefaction and regasification of natural gas for transportation
 - gas desulphurisation
- This class also includes:
- extraction of bituminous shale and sand
 - production of crude petroleum from bituminous shale and sand
- This class excludes:*
- *service activities incidental to oil and gas extraction cf. 11.20*
 - *manufacture of refined petroleum products cf. 23.20*
 - *recovery of liquefied petroleum gases in the refining of petroleum cf. 23.20/1*
 - *operation of pipelines cf. 60.30*
 - *geophysical, geological and seismographic surveys cf. 74.20/6*
- 11.2** **Service activities incidental to oil and gas extraction, excluding surveying**
- 11.20 Service activities incidental to oil and gas extraction, excluding surveying
- This class includes:
- oil and gas extraction service activities provided on a fee or contract basis:
 - directional drilling and re-drilling; "spudding in"; derrick erection in situ, repairing and dismantling; cementing oil and gas well casings; pumping of wells; plugging and abandoning wells, etc.
- This class excludes:*
- *geophysical, geological and seismographic surveys cf. 74.20/6*
- 12** **Mining of Uranium and Thorium Ores**
- 12.0** **Mining of uranium and thorium ores**
- 12.00 Mining of uranium and thorium ores
- This class includes:
- mining of uranium and thorium ores
 - concentration of such ores
 - manufacture of yellowcake

This class excludes:

- enrichment of uranium and thorium ores cf. 23.30
- production of fissile or fertile material cf. 23.30
- production of uranium metal cf. 23.3

C A

C B

Subsection CB Mining and Quarrying Except Energy Producing Materials

13 Mining of Metal Ores

This division includes:

- underground and open cast extraction of metal ores and native metals
- preparation of ores:
 - crushing and grinding of ores, washing of ores
 - concentrating of ores by magnetic or gravimetric separation
 - flotation, screening, grading, drying, calcination and roasting of ores

This division excludes:

- mining of uranium and thorium ores cf. 12.00
- roasting of iron pyrites cf. 24.13
- production of aluminium oxide cf. 27.42

13.1 Mining of iron ores

13.10 Mining of iron ores

This class includes:

- mining of ores valued chiefly for iron content
- beneficiation and agglomeration of iron ores

This class excludes:

- pyrites and pyrrhotite mining and preparation cf. 14.30

13.2 Mining of non-ferrous metal ores, except uranium and thorium ores

13.20 Mining of non-ferrous metal ores, except uranium and thorium ores

This class includes:

- mining and preparation of ores valued chiefly for non-ferrous metal content:
 - aluminium (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, molybdenum, tantalum, vanadium, etc.
 - precious metals: gold, silver, platinum

This class excludes:

- mining and preparation of uranium and thorium ores cf. 12.00
- production of aluminium oxide and mattes of nickel or of copper cf. 27.4

14 Other Mining and Quarrying

This division covers not only extraction from a quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in construction (e.g. sand, stones), manufacture of materials (e.g. clay, gypsum, calcium), manufacture of chemicals, etc.

This division does not include processing (except crushing, grinding, cleaning, sorting and mixing) of the minerals extracted. Salt production includes refining salt, which is suitable for human consumption.

14.1 Quarrying of stone

14.11 Quarrying of ornamental and building stone

This class includes:

- quarrying, rough trimming and sawing of monumental and building stone such as marble, granite, sandstone, etc.
- crushing and breaking of stone

This class excludes:

- mining of chemical and mineral fertilisers
- cutting, shaping and finishing of ornamental and building stone outside quarries cf. 26.70

14.12 Quarrying of limestone, gypsum and chalk

This class includes:

- quarrying, crushing and breaking of limestone
- mining of gypsum and anhydrite
- mining of chalk and uncalcined dolomite

- This class excludes:*
- mining of chemical and fertilizer minerals cf. 14.30
 - production of calcined dolomite cf. 26.52
- 14.13 Quarrying of slate
- 14.2 Quarrying of sand and clay**
- 14.21 Operation of gravel and sand pits
- This class includes:
- extraction and dredging of industrial sand, sand for construction and gravel
 - breaking and crushing of gravel and sand
- This class excludes:*
- mining of bituminous sand cf. 11.10
 - mining of chemical and fertilizer minerals cf. 14.30
- 14.22 Mining of clays and kaolin
- This class includes:
- extraction of clays for brick, pipe and tile making
 - extraction of special clays including ball clay, china clay, fire-clay, fuller's earth, etc.
 - extraction of kaolin
- This class excludes:*
- mining of chemical and fertilizer minerals cf. 14.30
- 14.3 Mining of chemical and fertilizer minerals**
- 14.30 Mining of chemical and fertilizer minerals
- This class includes:
- mining of natural phosphates and natural potassium salts
 - mining of native sulphur
 - extraction and preparation of pyrites and pyrrhotite
 - mining of natural barium sulphate and carbonate (barytes and witherite), natural borates, natural magnesium sulphates (kieserite)
 - mining of earth colours and fluorspar
- This class also includes:
- guano mining
- This class excludes:*
- production of salt cf. 14.40
 - roasting of iron pyrites cf. 24.13
 - manufacture of synthetic fertilisers and nitrogen compounds cf. 24.15
- 14.4 Production of salt**
- 14.40 Production of salt
- This class includes:
- extraction of salt from underground including by dissolving and pumping
 - salt production by evaporation of sea water or other saline waters
 - production of brine and other saline solutions
 - crushing, purification and refining of salt
- This class excludes:*
- potable water production by evaporation of saline water cf. 41.00
- 14.5 Other mining and quarrying not elsewhere classified**
- 14.50 Other mining and quarrying not elsewhere classified
- This class includes:
- mining and quarrying of various minerals and materials:
 - abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talç), feldspar, etc.
 - gem stones, quartz, mica, etc.
 - natural asphalt and bitumen

Section D Manufacturing

Manufacturing activity is the mechanical, physical or chemical transformation of materials, substances or components into new products. The materials, substances or components transformed are raw materials that are products of agriculture, fishing, mining or quarrying as well as products of other manufacturing activities.

The units in the manufacturing section 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 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 unit are included in manufacturing.

The new manufactured product may be finished in the sense that it is ready for utilisation or consumption, or it may be semi-finished to become an input for further manufacturing. For example, the product of the alumina refinery is the input used in the primary production of aluminium; primary aluminium is the input to an aluminium wire drawing plant; and aluminium wire is the input for the manufacture of fabricated wire products.

Assembly of the component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in any class of division 45 (Construction).

Assembly and installation of machinery and equipment in mining, manufacturing, commercial or other units, when carried out as a specialised activity, is classified in the same class of manufacturing as manufacture of the item installed.

Assembly and installation of machinery and equipment which is performed as a service incidental to the sale of the goods by a unit primarily engaged in manufacturing, wholesale trade or retail trade, is classified with its main activity.

Maintenance and repair of industrial, commercial and similar machinery and equipment are, in general, classified in the same class as the manufacture of the goods. However, repair of office and computing machinery is classified in class 72.50. Repair of household appliances, equipment and furnishings, motor vehicles and other consumer goods are, as a general rule, classified in the appropriate class of division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel) or 52 (Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods) in accordance with the kind of goods which are repaired.

Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

Manufacture of specialised 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 non-specialised 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.

The boundaries between manufacturing and the other sectors of the classification system can be somewhat blurred. The manufacturing activity is engaged in the transformation of the materials into new products. The 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 SIC(2003):

- milk pasteurising and bottling
- fresh fish processing (oyster shucking, fish filleting)
- printing and related activities
- ready-mixed concrete production
- leather converting
- wood preserving
- electroplating, metal heat treating and polishing
- fabricating signs and advertising displays
- rebuilding or re-manufacturing machinery (e.g. automobile engines)
- ship repair and renovation
- tyre retreading

Conversely, there are activities that are sometimes considered manufacturing, but which for SIC(2003), are classified in another section (i.e. not classified as manufacturing). They include:

- logging, classified in section A (Agriculture, hunting and forestry)
- processing of ores and other minerals, classified in section C (Mining)
- the construction of structures and fabricating operations performed at the site of construction, classified in section F (Construction)

- the activity of breaking of bulk and redistribution in smaller lots, including packaging, repackaging or bottling of products such as liquors or chemicals, the customised assembly of computers, sorting of scrap, mixing of paints to customer's order, and cutting of metals to customer's order to produce a modified version of the same product, not a new product, and are classified to section G (Wholesale and retail trade).

Subsection DA Manufacture of Food Products, Beverages and Tobacco

The food industry processes the products of agriculture, animal husbandry and fishing into food and drink for humans or animals and includes the production of various intermediate products which are not directly food products. The activity often generates associated products of greater or lesser value (e.g. hides from slaughtering, or oilcake from oil production).

Each division is organised by activities dealing with different kinds of products: meat; fish; fruit and vegetables; fats and oils; milk products; grain milling; animal feeds; other food products; beverages and tobacco. Production can be done for own account, as well as in the case of, say, custom slaughtering for third parties.

Some activities are considered manufacturing e.g. bakeries, pastry shops, and prepared meat shops which sell their own production, even though there is retail sale of the products in their own shop. However, where the processing is minimal and does not lead to a real transformation (e.g. butchers, fishmongers) the unit is classified to section G (Wholesale and retail trade).

The treatment of slaughter waste to produce animal feeds is classified in 15.7, while processing food, beverage and tobacco waste into secondary raw materials is classified to 37.20, and disposal of food, beverage and tobacco waste in division 90.

DA

- 15 Manufacture of Food Products and Beverages**
- 15.1 Production, processing and preserving of meat and meat products**
- 15.11 Production and preserving of meat
- 15.11/1 Slaughtering of animals other than poultry and rabbits
- This subclass includes:
- production of fresh, chilled or frozen meat, in carcasses
 - production of fresh, chilled or frozen meat, in cuts
- This subclass also includes:
- production of hides and skins originating from slaughterhouses
- This subclass excludes:*
- *packaging of meat for own account by the wholesale trade cf. 51.32*
 - *packaging of meat on a fee or contract basis cf. 74.82*
- 15.11/2 Animal by-product processing
- This subclass includes:
- rendering of edible fats of animal origin
 - processing of animal offal; production of flours and meals of meat
- This subclass excludes:*
- *rendering of edible poultry fats cf. 15.12*
- 15.11/3 Fellmongery
- This subclass includes:
- production of pulled wool
- 15.12 Production and preserving of poultry meat
- This class includes:
- slaughtering of poultry
 - preparation of poultry meat
 - production of fresh or frozen poultry meat in individual portions
 - rendering of edible poultry fats
- This class also includes:
- slaughtering of rabbits and the like
 - preparation of rabbit meat and the like
 - production of feathers and down

This class excludes:

- packaging of poultry meat for own account by the wholesale trade cf. 51.32
- packaging of poultry meat on a fee or contract basis cf. 74.82

15.13 Production of meat and poultry meat products

15.13/1 Bacon and ham production

This subclass includes:

- production of bacon and ham, including boiled ham

This subclass excludes:

- packaging of bacon and ham for own account by the wholesale trade cf. 51.32
- packaging of bacon and ham on a fee or contract basis cf. 74.82

15.13/2 This code is no longer in use

15.13/9 Other meat and poultry meat processing

This subclass includes:

- production of other dried, salted or smoked meat
- production of meat products:
 - sausages, salami, puddings, andouillettes, saveloys, bolognas, pates, galantines, rillettes; meat extracts and juices
- production of prepared meat dishes

This subclass excludes:

- packaging of meat and poultry meat for own account by the wholesale trade cf. 51.32
- packaging of meat and poultry meat on a fee or contract basis cf. 74.82

15.2 Processing and preserving of fish and fish products

15.20 Processing and preserving of fish and fish products

15.20/1 Freezing of fish

This subclass includes:

- preservation of fish, crustaceans and molluscs: freezing and deep freezing

This subclass also includes:

- activities of vessels only engaged in processing and preserving fish by freezing

This subclass excludes:

- activities of vessels engaged both in fishing and in processing and freezing of fish cf. 05.01

15.20/2 This code is no longer in use

15.20/9 Other fish processing and preserving

This subclass includes:

- preservation of fish, crustaceans and molluscs: drying, smoking, salting, immersing in brine, canning, etc.
- production of fish, crustaceans and molluscs products: cooked fish, fish fillets, roes, caviar, caviar substitutes, etc.
- production of prepared fish dishes
- production of fish meal for animal feed

This subclass also includes:

- activities of vessels only engaged in processing and preserving fish other than by freezing

This subclass excludes:

- activities of vessels engaged both in fishing and in processing and preserving of fish cf. 05.01
- production of oils and fats from marine material cf. 15.41
- manufacture of fish soups cf. 15.89/1

15.3 Processing and preserving of fruit and vegetables

15.31 Processing and preserving of potatoes

This class includes:

- production of prepared frozen potatoes
- production of dehydrated mashed potatoes
- production of potato snacks

- production of potato crisps
 - manufacture of potato flour and meal
- This class also includes:
- industrial peeling of potatoes
- 15.32 **Manufacture of fruit and vegetable juice**
- This class also includes:
- production of concentrates
- This class excludes:*
- production of fruit syrup cf. 15.98
- 15.33 **Processing and preserving of fruit and vegetables not elsewhere classified**
- This class includes:
- preserving of fruit, nuts or vegetables: freezing, drying, immersing in oil or in vinegar, canning, etc.
 - manufacture of fruit or vegetable food products
 - manufacture of jams, marmalades and table jellies
- This class excludes:*
- manufacture of flour or meal of dried leguminous vegetables cf. 15.61/2
 - preservation of fruit and nuts in sugar cf. 15.84/2
- 15.4 **Manufacture of vegetable and animal oils and fats**
- Manufacture of crude oils and fats (class 15.41) includes production of crude vegetable oils and fats, not chemically modified, as well as production of animal oils and fats, crude or unrefined, not chemically modified.
- Manufacture of refined oils and fats (class 15.42) includes production of refined vegetable oils and fats as well as production of animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified, or elaidinised, whether or not refined, but not further prepared.
- 15.41 **Manufacture of crude oils and fats**
- This class includes:
- production of crude vegetable oils: olive oil, soya bean oil, palm oil, sunflower-seed oil, cotton seed oil, rape, colza or mustard oil, linseed oil, etc.
 - production of non-defatted flour or meal of oil-seeds, oil nuts or oil kernels
- This class also includes:
- production of non-edible animal oils and fats
 - extraction of fish and marine mammal oils
- Note:
- cotton linters, oil cakes and other residual products of oil production are by-products of this class
- This class excludes:*
- rendering and refining of lard and other edible animal fats cf. 15.11/2
 - wet corn milling cf. 15.62
 - manufacture of essential oils cf. 24.63
- 15.42 **Manufacture of refined oils and fats**
- This class includes:
- production of refined vegetable oils: olive oil, soya-bean oil, etc.
 - processing of vegetable oils: blowing, boiling, oxidation, polymerisation, dehydration, hydrogenation, etc.
- This class excludes:*
- production of olive oil from self-produced olives cf. 01.13/9
 - production of non-edible animal oils and fats cf. 15.41
 - extraction of fish and marine mammal oils cf. 15.41
- 15.43 **Manufacture of margarine and similar edible fats**
- This class includes:
- manufacture of margarine
 - manufacture of melanges and similar spreads
 - manufacture of compound cooking fats

15.5 Manufacture of dairy products**15.51 Operation of dairies and cheese making****15.51/1 Liquid milk and cream production**

This subclass includes:

- production of fresh liquid milk, pasteurised, sterilised, homogenised and/or ultra heat treated
- production of cream from fresh liquid milk, pasteurised, sterilised, homogenised

This subclass excludes:

- production of raw cow milk cf. 01.21

15.51/2 Butter and cheese production

This subclass includes:

- production of butter
- production of cheese and curd

15.51/3 This code is no longer in use**15.51/9 Manufacture of other milk products**

This subclass includes:

- manufacture of dried or concentrated milk whether or not sweetened
- production of yoghurt
- production of whey
- production of casein or lactose
- production of milk-based softdrinks

15.52 Manufacture of ice cream

This class includes:

- production of ice cream and other edible ice such as sorbet

This class excludes:

- activities of ice cream parlours cf. 55.30/3

15.6 Manufacture of grain mill products, starches and starch products**15.61 Manufacture of grain mill products****15.61/1 Grain milling**

This subclass includes:

- grain milling: production of flour, groats, meal or pellets of wheat, rye, oats, maize (corn) or other cereal grains
- manufacture of prepared blended flour for bread, cake, biscuits or pancakes

This subclass excludes:

- wet corn milling cf. 15.62

15.61/2 Manufacture of breakfast cereals and cereals-based foods

This subclass includes:

- manufacture of cereal breakfast foods
- rice milling: production of milled, polished, glazed, parboiled or converted rice; production of rice flour
- vegetable milling: production of flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts

This subclass excludes:

- manufacture of potato flour and meal cf. 15.31

15.62 Manufacture of starches and starch products

This 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
- manufacture of corn oil

This class excludes:

- manufacture of lactose cf. 15.51/9
- production of cane or beet sugar cf. 15.83

15.7 Manufacture of prepared animal feeds

15.71 Manufacture of prepared feeds for farm animals

This class includes:

- manufacture of prepared feeds for farm animals including animal feed supplements
- preparation of unmixed (single) feeds for farm animals

This class excludes:

- production of fishmeal for animal feed cf. 15.20/9
- production of oil seed cake cf. 15.41

15.72 Manufacture of prepared pet foods

15.8 Manufacture of other food products

15.81 Manufacture of bread; manufacture of fresh pastry goods and cakes

This class includes:

- manufacture of bread and rolls
- manufacture of fresh pastry, cakes, pies, tarts, etc.

This class excludes:

- manufacture of farinaceous products (e.g. pastas) cf. 15.85

15.82 Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes

This class includes:

- manufacture of rusks and biscuits and “dry” bakery products
- manufacture of preserved pastry goods and cakes
- manufacture of snack products whether sweet or salted

15.83 Manufacture of sugar

This class includes:

- manufacture or refining of sugar (sucrose) and sugar substitutes from the juice of cane, beet, maple and palm

This class excludes:

- manufacture of glucose, glucose syrup, maltose cf. 15.62

15.84 Manufacture of cocoa, chocolate and sugar confectionery

15.84/1 Manufacture of cocoa and chocolate confectionery

This subclass includes:

- manufacture of cocoa, cocoa butter, cocoa fat, cocoa oil
- manufacture of chocolate and chocolate confectionery

15.84/2 Manufacture of sugar confectionery

This subclass includes:

- manufacture of sugar confectionery
- manufacture of chewing gum
- preserving in sugar of fruit, nuts, fruit-peels and other parts of plants
- manufacture of confectionery lozenges and pastilles

This subclass excludes:

- production of sucrose sugar cf. 15.83

15.85 Manufacture of macaroni, noodles, couscous and similar farinaceous products

This class includes:

- manufacture of pastas such as macaroni and noodles, whether or not cooked or stuffed
- manufacture of couscous

15.86 Processing of tea and coffee

- 15.86/1** **Tea processing**
 This subclass includes:
 – blending of tea and maté
 – packing of tea including packing in tea-bags
 This subclass also includes:
 – manufacture of herb infusions (mint, vervain, camomile, etc.)
This subclass excludes:
 – *manufacture of tea associated with tea plantations cf. 01.13/9*
 – *manufacture of herb infusions if they are considered medical products cf. 24.42*
- 15.86/2** **Production of coffee and coffee substitutes**
 This subclass includes:
 – decaffeination and roasting of coffee
 – production of coffee products:
 ■ ground coffee
 ■ soluble coffee
 ■ extracts and concentrates of coffee
 – manufacture of coffee substitutes
- 15.87** **Manufacture of condiments and seasonings**
 This class includes:
 – manufacture of spices, sauces and condiments:
 ■ mayonnaise
 ■ mustard flour and meal
 ■ prepared mustard, etc.
 – manufacture of vinegar
This class excludes:
 – *growing of spice crops cf. 01.13/9*
 – *manufacture of table salt cf. 14.40*
- 15.88** **Manufacture of homogenised food preparations and dietetic food**
 This class includes:
 – manufacture of foods for particular nutritional uses (Council directive, Official Journal of the European Communities No L186 dated 30 June 1989):
 ■ infant formulae
 ■ follow-up milk and other follow-up foods
 ■ baby foods
 ■ low-energy and energy-reduced foods intended for weight control
 ■ dietary foods for special medical purposes
 ■ low-sodium foods, including low-sodium or sodium-free dietary salts
 ■ gluten-free foods
 ■ foods intended to meet the expenditure of intense muscular effort, especially for sportsmen
 ■ foods for persons suffering from carbohydrate-metabolism disorders (diabetes)
- 15.89** **Manufacture of other food products not elsewhere classified**
- 15.89/1** **Manufacture of soups**
 This subclass includes:
 – manufacture of soups and broths
- 15.89/2** *This code is no longer in use*
- 15.89/9** **Manufacture of other food products not elsewhere classified**
 This subclass includes:
 – manufacture of yeast, powdered or reconstituted eggs
 – manufacture of food products enriched by vitamins, proteins, etc.

- 15.9 Manufacture of beverages**
- 15.91 Manufacture of distilled potable alcoholic beverages**
 This class includes:
 – manufacture of distilled, potable alcoholic beverages: manufacture of whisky, brandy, gin, liqueurs, etc.
This class excludes:
 – *manufacture of non-distilled alcoholic beverages cf. 15.92, 15.93, 15.94*
- 15.92 Production of ethyl alcohol from fermented materials**
 This class includes:
 – production of ethyl alcohol from fermented materials
 – production of neutral spirits
- 15.93 Manufacture of wines**
- 15.93/1 Manufacture of wine of fresh grapes and grape juice**
 This subclass includes:
 – manufacture of wine:
 ■ table wine
 ■ QWPSR wine (Quality wine produced in specified regions)
 – manufacture of sparkling wine
 – manufacture of low or non-alcoholic wine from fresh grapes and grape juice
This subclass excludes:
 – *manufacture of wine from self-produced grapes cf. 01.13/1*
 – *bottling and packaging without transformation of the wine cf. 51.34/2, 74.82*
- 15.93/2 Manufacture of wine based on concentrated grape must**
 This subclass includes:
 – manufacture of wine from concentrated grape must
 – manufacture of low or non-alcoholic wines from concentrated grape must
This subclass excludes:
 – *bottling and packaging without transformation of the wine cf. 51.34/2, 74.82*
- 15.94 Manufacture of cider and other fruit wines**
- 15.94/1 Manufacture of cider and perry**
- 15.94/2 *This code is no longer in use***
- 15.94/9 Manufacture of other fermented fruit beverages**
 This subclass includes:
 – manufacture of mead, other fruit wines and mixed beverages containing alcohol
- 15.95 Manufacture of other non-distilled fermented beverages**
 This class includes:
 – manufacture of vermouth and the like
- 15.96 Manufacture of beer**
 This class also includes:
 – manufacture of low or non-alcoholic beers
- 15.97 Manufacture of malt**
- 15.98 Production of mineral waters and soft drinks**
 This class includes:
 – production of natural mineral waters
 – production of soft drinks:
 ■ non-alcoholic flavoured and/or sweetened waters: lemonade, orangeade, cola, energy drinks, fruit drinks, tonic waters, etc.
This class excludes:
 – *production of fruit and vegetable juice cf. 15.32*

D A

D B

16 Manufacture of Tobacco Products**16.0 Manufacture of tobacco products****16.00 Manufacture of tobacco products**

This class includes:

- manufacture of tobacco products: cigarettes, cigarette tobacco, cigars, pipe tobacco, chewing tobacco, snuff
- manufacture of “homogenised” or “reconstituted” tobacco

This class excludes:

- *growing or preliminary processing of tobacco cf. 01.11*

Subsection DB Manufacture of Textiles and Textile Products**17 Manufacture of Textiles**

This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of made-up textile articles, except apparel (e.g. household linen, blankets, rugs, cordage) and manufacture of knitted and crocheted fabrics and articles thereof (e.g. socks and pullovers). Growing of natural fibres falls under division 01 (Agriculture), while manufacture of synthetic fibres is a chemical process which has to be classified in class 24.70 (Manufacture of man-made fibres). Manufacture of wearing apparel falls under division 18.

17.1 Preparation and spinning of textile fibres**17.11 Preparation and spinning of cotton-type fibres**

This class includes:

- preparatory operations on cotton-type fibres, carding and combing
- manufacture of cotton-type yarn, either with cotton or artificial or synthetic fibres, for weaving, knitting, etc.

This class excludes:

- *manufacture of sewing thread cf. 17.16*

17.12 Preparation and spinning of woollen-type fibres

This class includes:

- preparatory operations on woollen-type fibres: degreasing and carbonising of wool, carding
- manufacture of woollen-type yarns, either with wool or artificial or synthetic fibres, for weaving, knitting, etc.

17.13 Preparation and spinning of worsted-type fibres

This class includes:

- combing of worsted-type fibres
- manufacture of worsted-type yarns, either with wool or artificial or synthetic fibres, for weaving, knitting, etc.
- preparation and spinning of semi-worsted-type (carded but not fully combed) fibres

17.14 Preparation and spinning of flax-type fibres

This class includes:

- scutching of flax
- manufacture of flax-type yarns, either with flax or artificial or synthetic fibres, for weaving, knitting, etc.

17.15 Throwing and preparation of silk including from noils and throwing and texturing of synthetic or artificial filament yarns

This class includes:

- reeling, washing and throwing of silk
- carding and combing of silk waste
- manufacture of silk-type yarns, either with silk or artificial or synthetic fibres, for weaving, knitting, etc.
- texturing, twisting, folding, cabling and dipping of synthetic or artificial filament yarns

17.16 Manufacture of sewing threads

This class includes:

- manufacture of sewing thread of any textile material including mixtures

This class excludes:

- *manufacture of knitting and crocheting yarn cf. 17.11 to 17.15, 17.17*

- 17.17** **Preparation and spinning of other textile fibres**
 This class includes:
 – preparatory operations and spinning of other textile fibres, such as jute or bast fibres
 This class also includes:
 – manufacture of paper yarn
This class excludes:
 – manufacture of synthetic or artificial fibres and tows, manufacture of single yarns (including high tenacity yarn and yarn for carpets) of synthetic or artificial fibres cf. 24.70
 – manufacture of glass fibres cf. 26.14
 – spinning of asbestos yarn cf. 26.82/1
- 17.2** **Textile weaving**
- 17.21** **Cotton-type weaving**
 This class includes:
 – manufacture of broad woven cotton-type fabrics, either with cotton or artificial or synthetic yarns
 This class also includes:
 – manufacture of woven pile or chenille fabrics, terry towelling, gauze, etc.
This class excludes:
 manufacture of textile floor coverings cf. 17.51
 manufacture of non-wovens cf. 17.53
 manufacture of narrow fabrics cf. 17.54/2
 manufacture of knitted and crocheted fabrics cf. 17.60
- 17.22** **Woollen-type weaving**
 This class includes:
 – manufacture of broad woven woollen-type fabrics, either with wool or artificial or synthetic yarns
This class excludes:
 manufacture of textile floor coverings cf. 17.51
 manufacture of non-wovens cf. 17.53
 manufacture of knitted and crocheted fabrics cf. 17.60
- 17.23** **Worsted-type weaving**
 This class includes:
 – manufacture of broad woven worsted-type fabrics, either with wool or artificial or synthetic yarns
This class excludes:
 manufacture of textile floor coverings cf. 17.51
 manufacture of non-wovens cf. 17.53
 manufacture of knitted and crocheted fabrics cf. 17.60
- 17.24** **Silk-type weaving**
 This class includes:
 – manufacture of broad woven silk-type fabrics either with silk or artificial or synthetic yarns
This class excludes:
 – manufacture of non-wovens cf. 17.53
- 17.25** **Other textile weaving**
 This class includes:
 – manufacture of other broad woven fabrics, using flax, ramie, hemp, jute, bast fibres and special yarns
 – manufacture of polypropylene fabrics
 This class also includes:
 – manufacture of woven fabrics of glass fibres
This class excludes:
 – manufacture of textile floor coverings cf. 17.51
 – manufacture of non-wovens cf. 17.53
 – weaving of asbestos yarn cf. 26.82/1

17.3 Finishing of textiles**17.30 Finishing of textiles**

This class includes:

- bleaching, dyeing and printing (including thermo-printing) of not self-produced textiles fibres, yarns, fabrics and textile articles, including wearing apparel
- dressing, drying, steaming, shrinking, sanforising, mercerising of not self-produced textiles and textile articles including wearing apparel

This class also includes:

- finishing of leather wearing apparel
- bleaching of jeans
- pleating and similar work on textiles

This class excludes:

- finishing of textile articles made from self-produced materials cf. 17.1, 17.2 and 17.5
- impregnation, coating, covering and lamination of textiles with plastics cf. 17.54/9
- while-you-wait printing on textile articles cf. 52.74

17.4 Manufacture of made-up textile articles, except apparel**17.40 Manufacture of made-up textile articles, except apparel****17.40/1 Manufacture of soft furnishings**

This subclass includes:

- manufacture of made-up soft furnishing articles of any textile material including of knitted or crocheted fabrics:
 - cushions, pouffes, pillows, curtains, furniture covers, blinds such as Festoon, Austrian, Roman, etc.

17.40/2 Manufacture of canvas goods, sacks, etc.

This subclass includes:

- manufacture of made-up canvas goods, sacks, etc.:
 - tarpaulins, tents, camping goods, sails, sacks, blinds, sun blinds, machine covers, loose covers for cars
 - flags, banners, pennants, etc.
 - life jackets, parachutes, etc.

17.40/3 Manufacture of household textiles

This subclass includes:

- manufacture of made-up household textile articles of any textile material including of knitted and crocheted fabrics:
 - blankets including travelling rugs
 - bed, table, toilet or kitchen linen
 - quilts, eiderdowns, sleeping bags, etc.
 - valances, bedspreads, etc.
 - dust-cloths, dish-cloths and similar articles

This subclass also includes:

- manufacture of the textile part of electric blankets

This subclass excludes:

- manufacture of textile articles for technical use cf. 17.54/9

17.5 Manufacture of other textiles**17.51 Manufacture of carpets and rugs****17.51/1 Manufacture of woven carpets and rugs**

This subclass includes:

- manufacture of pile carpets and rugs from wool, cotton and man-made fibres by weaving processes

17.51/2 Manufacture of tufted carpets and rugs

This subclass includes:

- manufacture of pile carpets, rugs and tiles from wool, cotton and man-made fibres by tufting processes

17.51/3 This code is no longer in use

- 17.51/9 **Manufacture of other carpets and rugs**
 This subclass includes:
- manufacture of needleloom and bonded fibre carpets, rugs and tiles and needlefelt underlay
 - manufacture of jute carpets and mats
 - manufacture of knotted carpets
 - manufacture of mats and matting of coir, sisal and other hard fibres
- This subclass excludes:*
- *manufacture of mats and matting of plaiting materials cf. 20.52*
 - *manufacture of floor coverings of cork, rubber or plastic materials, even when textile backed cf. 20.52, 25.13, 25.23/1*
 - *manufacture of linoleum and hard non-plastic surface floor coverings cf. 36.63/9*
- 17.52 **Manufacture of cordage, rope, twine and netting**
 This class includes:
- 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
 - manufacture of knotted netting of twine, cordage or rope
 - manufacture of products of rope or netting: fishing nets, ships' fenders, unloading cushions, loading slings, rope or cable fitted with metal rings, etc.
- This class excludes:*
- *manufacture of hair nets cf. 18.24/9*
- 17.53 **Manufacture of non-wovens and articles made from non-wovens, except apparel**
- 17.54 **Manufacture of other textiles not elsewhere classified**
- 17.54/1 **Manufacture of lace**
 This subclass includes:
- manufacture of tulle and other net fabrics; of lace in the piece, in strips or in motifs; of embroidery
 - manufacture of net and window furnishing type fabrics of lace knitted on Raschel or similar machines
- 17.54/2 **Manufacture of narrow fabrics**
 This subclass includes:
- manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive
 - manufacture of labels, badges, etc.
 - manufacture of ornamental trimmings:
 - braids, tassels, pompons, etc.
 - manufacture of rubber thread and cord covered with textile material
 - manufacture of diverse textile articles: textile wicks, hosepiping, transmission or conveyor belts or belting
- 17.54/3 *This code is no longer in use*
- 17.54/9 **Manufacture of other textiles not elsewhere classified**
 This subclass includes:
- manufacture of felt
 - manufacture of fabrics impregnated, coated, covered or laminated with plastics
 - manufacture of textile yarn or strip covered, impregnated, coated or sheathed with rubber or plastics
 - manufacture of textile wadding and articles of wadding:
 - sanitary towels or tampons
 - manufacture of metallised yarn or gimped yarn
 - manufacture of diverse fabrics: tyre cord fabric of high-tenacity man-made yarn, tracing cloth, canvas prepared for use by painters, buckram and similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances
 - manufacture of diverse textile articles: incandescent gas mantles and tubular gas mantle fabric, bolting cloth, straining cloth
- This subclass excludes:*
- *manufacture of needleloom felt floor coverings cf. 17.51/9*
 - *manufacture of cloth of woven metal wire cf. 28.73*

17.6 Manufacture of knitted and crocheted fabrics**17.60 Manufacture of knitted and crocheted fabrics**

This class includes:

- *manufacture and processing in the same unit of knitted or crocheted fabrics:*
 - *pile and terry fabrics*
 - *net and window furnishing type fabrics knitted on Raschel or similar machines*
 - *other knitted or crocheted fabrics*

This class excludes:

- *manufacture of net and window furnishing type fabrics of lace knitted on Raschel or similar machines cf. 17.54/1*

17.7 Manufacture of knitted and crocheted articles**17.71 Manufacture of knitted and crocheted hosiery**

This class includes:

- manufacture of hosiery, including socks, tights and pantihose

This class also includes:

- manufacture of footwear of textile materials without applied soles

17.72 Manufacture of knitted and crocheted pullovers, cardigans and similar articles

This class includes:

- manufacture of knitted or crocheted pullovers, cardigans, jerseys, waistcoats and similar articles

18 Manufacture of Wearing Apparel; Dressing and Dyeing of Fur

The clothing industry covers all tailoring (ready-to-wear or made-to-measure), in all materials (e.g. leather, fabric, knitted and crocheted fabrics), of all items of clothing (e.g. outerwear, underwear for men, women or children; work, city or casual clothing) and accessories. There is no distinction made between clothing for adults or children, or between modern and traditional clothing. Division 18 also includes the fur industry (furskins and wearing apparel). It does not include the manufacture of knitted and crocheted articles (17.7) nor the finishing of wearing apparel (17.30).

18.1 Manufacture of leather clothes**18.10 Manufacture of leather clothes**

This class includes:

- manufacture of wearing apparel made of leather or composition leather

This class excludes:

- *manufacture of leather gloves and belts cf. 18.24/9*
- *manufacture of apparel of fur cf. 18.30*
- *manufacture of leather sports gloves and sports headgear cf. 36.40*

18.2 Manufacture of other wearing apparel and accessories

This group excludes:

- manufacture of apparel of fur cf. 18.30

18.21 Manufacture of workwear

This class excludes:

- *manufacture of footwear cf. 19.30*
- *manufacture of wearing apparel of rubber or plastics which is not assembled by stitching but is merely sealed together cf. 25.13, 25.24*
- *manufacture of safety headgear cf. 25.24, 28.75*
- *repair of wearing apparel cf. 52.74*

18.22 Manufacture of other outerwear**18.22/1 Manufacture of other men's outerwear**

This subclass includes:

- manufacture of other outerwear made of woven, knitted or crocheted fabric, nonwovens, etc. for men and boys:
 - coats, suits, jackets, trousers, etc.

- This subclass also includes:
- custom tailoring
- This subclass excludes:*
- *manufacture of wearing apparel of furskins cf. 18.30*
 - *manufacture of wearing apparel of rubber or plastics which is not assembled by stitching but is merely sealed together cf. 25.13, 25.24*
 - *repair of wearing apparel cf. 52.74*
- 18.22/2 **Manufacture of other women's outerwear**
- This subclass includes:
- manufacture of other outerwear made of woven, knitted or crocheted fabric, nonwovens, etc. for women and girls:
 - coats, suits, ensembles, jackets, dresses, slacks, skirts, etc.
- This subclass also includes:
- custom tailoring
- This subclass excludes:*
- *manufacture of wearing apparel of furskins cf. 18.30*
 - *manufacture of wearing apparel of rubber or plastics which is not assembled by stitching but is merely sealed together cf. 25.13, 25.24*
 - *repair of wearing apparel cf. 52.74*
- 18.23 **Manufacture of underwear**
- 18.23/1 **Manufacture of men's underwear**
- This subclass includes:
- manufacture of underwear made of woven, knitted or crocheted fabric, etc. for men and boys:
 - shirts, T-shirts, underpants, briefs, pyjamas, dressing gowns, etc.
- This subclass excludes:*
- *repair of wearing apparel cf. 52.74*
- 18.23/2 **Manufacture of women's underwear**
- This subclass includes:
- manufacture of underwear made of woven, knitted or crocheted fabric, lace, etc. for women and girls:
 - blouses, lingerie, slips, brassieres, corsets, night-dresses, dressing gowns, etc.
- This subclass excludes:
- *repair of wearing apparel cf. 52.74*
- 18.24 **Manufacture of other wearing apparel and accessories not elsewhere classified**
- 18.24/1 **Manufacture of hats**
- This subclass includes:
- manufacture of hats and caps
- This subclass also includes:
- manufacture of headgear of furskins
- This subclass excludes:*
- *manufacture of safety headgear cf. 25.24, 28.75*
 - *manufacture of sports headgear cf. 36.40*
- 18.24/2 *This code is no longer in use*
- 18.24/3 **Cut, make and trim for clothing manufacturers (CMT)**
- This subclass includes:
- manufacture of garments from cloth supplied by a principal
- 18.24/9 **Manufacture of other wearing apparel and accessories not elsewhere classified**
- This subclass includes:
- manufacture of babies garments, tracksuits, ski-suits, swimwear, etc.
 - manufacture of other clothing accessories: gloves, belts, shawls, ties, cravats, hair nets, etc.

This subclass excludes:

- *manufacture of leather sports gloves cf. 36.40*
- *repair of wearing apparel cf. 52.74*

18.3 Dressing and dyeing of fur; manufacture of articles of fur

18.30 Dressing and dyeing of fur; manufacture of articles of fur

This class includes:

- dressing and dyeing of furskins and hides with the hair on:
 - scraping, currying, tanning, bleaching, shearing and plucking and dyeing of furskins
- manufacture of articles made of furskins:
 - fur wearing apparel and clothing accessories
 - assemblies of furskins such as “dropped” furskins, plates, mats, strips, etc.
 - diverse articles of furskins: rugs, unstuffed pouffes, industrial polishing cloths

This class also includes:

- manufacture of artificial fur and articles thereof

This class excludes:

- *production of raw furskins cf. 01.25, 01.50*
- *production of raw hides and skins cf. 15.11/1*
- *manufacture of imitation furs (long hair cloth obtained by weaving or knitting) cf. 17.2, 17.60*
- *manufacture of fur hats cf. 18.24/1*
- *manufacture of apparel trimmed with fur cf. 18.24/9*
- *manufacture of boots or shoes containing fur parts cf. 19.30*

Subsection DC Manufacture of Leather and Leather Products

Today, the leather and footwear industry also uses many other materials to manufacture its products (e.g. travel articles, footwear). The division’s activities include preparation and tanning of raw hides and skins produced by group 15.1.

19 Tanning And Dressing of Leather; Manufacture of Luggage, Handbags, Saddlery, Harness and Footwear

19.1 Tanning and dressing of leather

19.10 Tanning and dressing of leather

This class includes:

- production of tanned leather
- manufacture of chamois dressed, parchment dressed, patent or metallised leathers
- manufacture of composition leather

This class excludes:

- *production of raw hides and skins cf. 15.11/1*
- *manufacture of leather wearing apparel cf. 18.10*
- *tanning or dressing of furskins or hides with the hair on cf. 18.30*
- *manufacture of imitation leather not based on natural leather cf. 17.2, 25.13, 25.24*

19.2 Manufacture of luggage, handbags and the like, saddlery and harness

19.20 Manufacture of luggage, handbags and the like, saddlery and harness

This class includes:

- manufacture of luggage, handbags and the like, of leather, composition leather and of any other materials, such as plastic sheeting, textile materials, vulcanised fibre or paperboard, where the same technology is used as for leather
- manufacture of non-metallic watch straps
- manufacture of diverse articles of leather or composition leather: driving belts, packings, etc.
- manufacture of saddlery and harness

This class excludes:

- *manufacture of leather wearing apparel cf. 18.10*
- *manufacture of leather gloves and hats cf. 18.24*
- *manufacture of footwear cf. 19.30*
- *manufacture of metallic watch straps cf. 33.50*

D B
D C

D C

D D

19.3 Manufacture of footwear**19.30 Manufacture of footwear**

This class includes:

- manufacture of footwear for all purposes, of any material, by any process including moulding
- manufacture of gaiters, leggings and similar articles
- manufacture of parts of footwear: manufacture of uppers and parts of uppers, outer and inner soles, heels, etc.

This class excludes:

- *manufacture of footwear of textile material without applied soles cf. 17.71*
- *manufacture of footwear of asbestos cf. 26.82/1*
- *manufacture of orthopaedic shoes cf. 33.10*

Subsection DD Manufacture of Wood and Wood Products**20 Manufacture of Wood And of Products of Wood and Cork, Except Furniture; Manufacture of Articles of Straw and Plaiting Materials**

This division includes manufacture of wooden products such as lumber, plywood, veneers, wooden containers, wooden flooring, wooden trusses and prefabricated wooden buildings. The production processes include sawing, planing, shaping, laminating and assembling of wooden products starting from logs that are cut into bolts or lumber that may be further cut, or shaped by lathes or other shaping tools. The lumber or other transformed wooden shapes may also be subsequently planed or smoothed and assembled into finished products such as wooden containers.

With the exception of sawmills and wood preservation units, the units are grouped into industries mainly based on the specific products manufactured.

Subsection DD does not include either the manufacture of furniture (36.1) nor the installation of not self-manufactured wooden fittings and the like (45.42).

20.1 Sawmilling and planing of wood, impregnation of wood**20.10 Sawmilling and planing of wood, impregnation of wood**

This class includes:

- sawing, planing and machining of wood
- manufacture of wooden railway sleepers
- manufacture of unassembled wooden flooring
- manufacture of wood wool, wood flour, chips, particles

This class also includes:

- drying of wood
- impregnation or chemical treatment of wood with preservatives or other materials

This class excludes:

- *logging and production of wood in the rough cf. 02.01*
- *manufacture of shingles and shakes, beadings and mouldings cf. 20.30*

20.2 Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards**20.20 Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards**

This class also includes:

- manufacture of blockboard

20.3 Manufacture of builders' carpentry and joinery**20.30 Manufacture of builders' carpentry and joinery**

This class includes:

- manufacture of wooden goods intended to be used primarily in the construction industry:
 - beams, rafters, roof struts
 - doors, windows, shutters and their frames

- stairs, railings
- wooden beadings and mouldings, shingles and shakes
- parquet floor blocks, strips, etc., assembled into panels
- manufacture of prefabricated buildings or elements thereof, of wood

This class excludes:

- *manufacture of unassembled wooden flooring cf. 20.10*

20.4 Manufacture of wooden containers

20.40 Manufacture of wooden containers

This class includes:

- manufacture of packing cases, boxes, crates, drums and similar packings of wood
- manufacture of pallets, box pallets and other load boards of wood
- manufacture of barrels, vats, tubs and other coopers' products, of wood
- manufacture of wooden cable-drums

This class excludes:

- *manufacture of luggage cf. 19.20*
- *manufacture of cases of plaiting material cf. 20.52*

20.5 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials

20.51 Manufacture of other products of wood

This class includes:

- manufacture of various wooden products:
 - wooden handles and bodies for tools, brooms, brushes
 - wooden boot or shoe lasts and trees, clothes hangers
 - household utensils and kitchen-ware of wood; coat and hat racks
 - wooden statuettes and ornaments, wood marquetry, inlaid wood
 - wooden caskets and cases for jewellery, cutlery and similar articles
 - wooden coffins
 - wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood
 - other articles of wood

This class excludes:

- *manufacture of luggage cf. 19.20*
- *manufacture of wooden footwear cf. 19.30*
- *manufacture of lamps and lighting fittings cf. 31.50*
- *manufacture of clock cases cf. 33.50*
- *manufacture of furniture cf. 36.1*
- *manufacture of wooden toys cf. 36.50/9*
- *manufacture of imitation jewellery cf. 36.61*
- *manufacture of brushes and brooms cf. 36.62*
- *manufacture of walking sticks and umbrella handles cf. 36.63/9*
- *manufacture of matches cf. 36.63/9*

20.52 Manufacture of articles of cork, straw and plaiting materials

This class includes:

- natural cork processing
- manufacture of articles of natural or agglomerated cork
- manufacture of plaits and products of plaiting materials:
 - mats, mattings, screens, etc.
- manufacture of basket ware and wickerwork

This class excludes:

- *manufacture of mats or matting of textile materials cf. 17.51*
- *manufacture of furniture cf. 36.1*

Subsection DE Manufacture of Pulp, Paper and Paper Products; Publishing and Printing**21 Manufacture of Pulp, Paper and Paper Products**

This division covers the manufacture of pulp, paper or converted paper products. The manufacturing of these products is grouped together because they constitute a series of vertically connected processes. More than one is often carried out in a single unit. There are essentially three activities. The manufacture of pulp involves separating the cellulose fibres from other impurities in wood or used paper. The manufacture of paper involves matting these fibres into a sheet. Converted paper products are made from paper and other materials by various cutting and shaping techniques and includes coating and laminating activities. The paper articles may be printed (e.g. wallpaper, gift wrap, etc.) provided that the printed information is not the main purpose.

21.1 Manufacture of pulp, paper and paperboard**21.11 Manufacture of pulp**

This class includes:

- manufacture of bleached, semi-bleached or unbleached paper pulp by mechanical, chemical (dissolving or non-dissolving) or semi-chemical processes of paper pulp
- removal of ink and manufacture of pulp from waste paper

21.12 Manufacture of paper and paperboard

This class includes:

- manufacture of paper and paperboard intended for further industrial processing

This class also includes:

- coating, covering and impregnation of paper and paperboard
- manufacture of creped or crinkled paper
- manufacture of newsprint and other printing paper or writing paper
- manufacture of cellulose wadding and webs of cellulose fibres

This class excludes:

- *manufacture of corrugated paperboard cf. 21.21/1*
- *manufacture of further processed articles of paper cf. 21.22, 21.23, 21.24, 21.25*

21.2 Manufacture of articles of paper and paperboard**21.21 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard****21.21/1 Manufacture of corrugated paper and paperboard, sacks and bags**

This subclass includes:

- manufacture of corrugated paper and paperboard
- manufacture of sacks and bags of paper

21.21/2 This code is no longer in use**21.21/3 Manufacture of cartons, boxes and cases of corrugated paper and paperboard**

This subclass excludes:

- *manufacture of non-corrugated cartons, boxes and cases cf. 21.21/4*

21.21/4 Manufacture of cartons, boxes and cases of non-corrugated paper and paperboard

This subclass excludes:

- *manufacture of cartons, boxes and cases of corrugated paper and paperboard cf. 21.21/3*
- *manufacture of cartons and similar containers for liquids made of paper and paperboard, whether or not waxed cf. 21.21/5*

21.21/5 Manufacture of cartons and similar containers of paper and paperboard specifically designed for carrying liquids, whether or not waxed

This subclass includes:

- cartons for carrying milk, fruit juice, liquid detergents, etc.

21.21/9 Manufacture of other containers

This subclass includes:

- manufacture of other containers of paper or paperboard
- manufacture of containers of solid board
- manufacture of office box files and similar articles

This subclass excludes:

- *manufacture of envelopes cf. 21.23*
- *manufacture of moulded or pressed articles of paper pulp (e.g. egg trays) cf. 21.25/9*

21.22 Manufacture of household and sanitary goods and of toilet requisites

This class includes:

- manufacture of household and personal hygiene paper and cellulose wadding products:
 - manufacture of cleansing tissues
 - manufacture of handkerchiefs, towels, serviettes
 - manufacture of toilet paper
 - manufacture of sanitary towels and tampons, napkins and napkin liners for babies
 - manufacture of cups, dishes and trays

21.23 Manufacture of paper stationery

This class includes:

- manufacture of printing and writing paper ready for use
- manufacture of computer print-out paper
- manufacture of self-copy paper ready for use
- manufacture of duplicator stencils and carbon paper ready for use
- manufacture of gummed or adhesive paper ready for use
- manufacture of envelopes and letter-cards
- manufacture of boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery

21.24 Manufacture of wallpaper

This class includes:

- manufacture of wallpaper and similar wall coverings including vinyl coated wall paper
- manufacture of textile wall coverings

21.25 Manufacture of other articles of paper and paperboard not elsewhere classified

21.25/1 Manufacture of printed labels

This subclass excludes:

- *manufacture of unprinted labels cf. 21.25/2*

21.25/2 Manufacture of unprinted labels

This subclass excludes:

- manufacture of printed labels cf. 21.25/1

21.25/9 Manufacture of other articles of paper and paperboard not elsewhere classified

This subclass includes:

- manufacture of filter paper and paperboard
- manufacture of paper and paperboard bobbins, spools, cops, etc.
- manufacture of egg trays and other moulded pulp packaging products
- manufacture of paper or paperboard cards for use on Jacquard machines

This subclass excludes:

- *manufacture of printed labels cf. 21.25/1*
- *manufacture of unprinted labels cf. 21.25/2*
- *manufacture of paper or paperboard in bulk cf. 21.12*
- *manufacture of games and toys of paper or paperboard cf. 36.50/9*
- *manufacture of playing cards cf. 36.50/9*

22 Publishing, Printing and Reproduction of Recorded Media

This division includes publishing of newspapers, magazines, other periodicals and books. In general, the units, which are known as publishers, issue copies of works for which they usually possess copyright.

Works may be in one or more formats including traditional print form, audio-tape, CD-ROM, or on-line. Publishers may publish works originally created by others for which they have obtained the rights and/or works that they have created in-house.

The printing activities print products such as newspapers, books, periodicals, business forms, greeting cards and other materials, and perform support activities, such as bookbinding, platemaking services and data imaging. The support activities included here are an integral part of the printing industry and a product (a printing plate, a bound book or a computer disk or file) that is an integral part of the printing industry is almost always provided by these operations.

Processes used in printing include a variety of methods used to transfer an image from a plate, screen or computer file to some medium such as paper, plastics, metal, textile articles or wood. The most prominent of these methods is the transfer of an image from a plate or screen to a medium (lithographic, gravure, screen and flexographic printing). A rapidly growing new technology uses a computer file to directly “drive” the printing mechanism to create the image. This new technology also includes new electrostatic and other types of equipment (digital or non-impact printing).

The division excludes:

- *publishing of software cf. 72.21*
- *on-line publishing, not in connection with other publishing cf. 72.40*

22.1 Publishing

22.11 Publishing of books

This class includes:

- publishing of books, brochures, leaflets and similar publications including publishing of dictionaries and encyclopaedias
- publishing of maps and charts

22.12 Publishing of newspapers

This class includes:

- publishing of newspapers, including advertising newspapers

22.13 Publishing of journals and periodicals

22.14 Publishing of sound recordings

This class includes:

- publishing of gramophone records, CDs, DVDs and tapes with music or other sound recordings
- publishing of printed music

22.15 Other publishing

This class includes:

- publishing of:
 - photos, engravings and postcards
 - timetables
 - forms
 - posters, reproduction of works of art
 - other printed matter such as postcards reproduced by mechanical or photo-mechanical means

22.2 Printing and service activities related to printing

22.21 Printing of newspapers

22.22 Printing not elsewhere classified

This class includes:

- printing of 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, registers, albums, diaries, calendars, business forms and other commercial printed matter, personal stationery and other printed matter (e.g. plastic labels, plastic bags and glass sheets, articles of metal) by letterpress, offset, photogravure, flexographic, screen printing and other printing presses, duplicating machines, computer printers, embossers, photocopiers and thermocopiers

This class excludes:

- *printing of paper labels cf. 21.25/1*
- *publishing cf. 22.1*
- *printing on textiles cf. 17.30*

22.23 Bookbinding

This class includes:

- binding of printed sheets, e.g. into books, brochures, magazines, catalogues, etc. by folding, assembling, stitching, glueing, collating, basting, adhesive binding, trimming, gold stamping

22.24 Pre-press activities

This class includes:

- composition, typesetting, photo-typesetting, data-input including scanning and optical character recognition, electronic make-up
- document creation, desktop publishing and all other origination activities
- preparation of digital data e.g. enhancement, selection, linkage of digital data
- computer aided design, computer aided manufacture, electronic processes for data-output
- digital imposition
- plate-making services including image-setting and plate-setting (for the printing processes letterpress and offset)
- engraving or etching of cylinders for gravure
- plate processes direct to plate (also photopolymer plates)
- plates and dies for relief stamping or printing
- artistic work including litho stones and prepared wood blocks

22.25 Ancillary activities related to printing

This class includes:

- production of other reprographic products
- production of presentation media e.g., overhead projection foils, and other digital forms of presentation
- design of printing products e.g. sketches, lay-outs, dummies, etc.
- other graphic activities such as die sinking or stamping, braille copying, punching and drilling, embossing, varnishing and laminating, collating and inseting, creasing

22.3 Reproduction of recorded media**22.31 Reproduction of sound recording**

This class includes:

- reproduction from master copies of gramophone records, CDs, DVDs and tapes with music or other sound recordings

22.32 Reproduction of video recording

This class includes:

- reproduction from master copies of DVDs and tapes with motion pictures and other video recordings

22.33 Reproduction of computer media

This class includes:

- reproduction from master copies of software and data on discs and tapes

Subsection DF Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel**23 Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel**

This division is based on the transformation of crude petroleum and coal into usable products and also includes the nuclear industries. It is the manufacturing part of the energy sector which begins in section C (Mining and quarrying) and is also present in section E (Electricity, gas and water supply). The dominant process is petroleum refining that involves the separation of crude petroleum into component products through such techniques as cracking and distillation. This division also covers the manufacture for own account of characteristic products (e.g. coke, butane, propane, petrol, kerosene, fuel oil, nuclear fuel) as well as processing services (e.g. custom refining, treatment of nuclear waste).

This division includes manufacture of gases with lower purity only (less than 95% for ethane, ethylene and butane, less than 90% for propane (propylene, butene (butylene) and butadiene). Not included is manufacture of such gases with higher purity (24.14), manufacture of industrial gases (24.11), extraction of natural gas (methane, ethane, butane or propane) (11.10), and manufacture of fuel gas, other than petroleum gases (e.g. coal gas, water gas, producer gas, gasworks gas (40.21)).

23.1 Manufacture of coke oven products**23.10 Manufacture of coke oven products**

This class includes:

- production of coke
- production at low temperature carbonisation plants
- production of coke oven gas
- production of crude coal and lignite tars

D E

D F

This class excludes:

- agglomeration of hard coal cf. 10.10/3
- agglomeration of lignite cf. 10.20
- production of pitch and pitch coke cf. 24.14
- transformation of coke oven gas for distribution through mains cf 40.21

23.2 **Manufacture of refined petroleum products**

23.20 **Manufacture of refined petroleum products**

23.20/1 **Mineral oil refining**

This subclass includes:

- refining crude and process oils or shale oil for the derivation of refined or partly refined petroleum products, cracking or other processes
- production of process oils: refinery feedstocks used in the manufacture of petroleum products
- production of motor fuel: petrol, automotive diesel, etc.
- production of other transport fuels: aviation turbine fuel, marine diesel, etc.
- production of fuel: other middle distillates such as gas oil, burning oil; heavy distillates – light, medium and heavy fuel oil; refinery gases such as ethane, propane, butane, etc.
- manufacture of products for the petrochemical industry and for the manufacture of road coverings
- manufacture of other products: such as solvents, e.g. white spirit, or petroleum jelly used as an ointment

23.20/2 *This code is no longer in use*

23.20/9 **Other treatment of petroleum products (excluding petrochemicals manufacture)**

This subclass includes:

- processing, blending and compounding of mineral, animal and vegetable oils and greases other than at petroleum refineries
- manufacture of oil based lubricating oils or greases including from waste oil

23.3 **Processing of nuclear fuel**

23.30 **Processing of nuclear fuel**

This class includes:

- production of enriched uranium
- production of fuel elements for nuclear reactors
- production of radioactive elements for industrial or medical use
- reprocessing of nuclear fuels and treatment of radioactive nuclear waste

This class excludes:

- mining and concentration of uranium and thorium ores cf. 12.00
- manufacture of yellowcake cf. 12.00
- treatment and disposal of transition radioactive waste from hospitals, etc. cf. 90.02¹

Subsection DG Manufacture of Chemicals, Chemical Products and Man-made Fibres

24 Manufacture of Chemicals and Chemical Products

This Subsection is based on the transformation of organic and inorganic raw materials by a chemical process and the formulation of products. It distinguishes the production of basic chemicals that comprise the first industry group from the production of intermediate and end products, produced by further processing of basic chemicals, that make up the remaining activity groups.

24.1 **Manufacture of basic chemicals**

24.11 **Manufacture of industrial gases**

This class includes:

- manufacture of liquefied or compressed inorganic industrial or medical gases:
 - elemental gases
 - liquid or compressed air
 - refrigerant gases
 - mixed industrial gases
 - inert gases such as carbon dioxide
 - isolating gases

This class excludes:

- extraction of methane, ethane, butane or propane cf. 11.10
- manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery cf. 23.20/1

¹ Type of radioactive waste (mainly from medical origin) which will decay within the period of temporary storage and may be suitable for management outside of the regulatory control system

24.12 Manufacture of dyes and pigments

This class includes:

- manufacture of dyes and pigments from any source in basic form or as concentrate

This class also includes:

- manufacture of products of a kind used as fluorescent brightening agents or as luminophores

This class excludes

- *manufacture of prepared dyes and pigments cf. 24.30/1*

24.13 Manufacture of other inorganic basic chemicals

This class includes:

- manufacture of chemical elements except metals, industrial elemental gases and radioactive elements produced by the nuclear fuels industry
- manufacture of inorganic acids except nitric acid
- manufacture of alkalis, lyes and other inorganic bases except ammonia
- manufacture of other inorganic compounds

This class excludes:

- *manufacture of nitric and sulphonitric acids cf. 24.15*
- *manufacture of ammonia cf. 24.15*
- *manufacture of ammonia chloride cf. 24.15*
- *manufacture of ammonium carbonates cf. 24.15*
- *manufacture of nitrites and nitrates of potassium cf. 24.15*

24.14 Manufacture of other organic basic chemicals

This class includes:

- manufacture of other organic basic chemicals:
 - acyclic hydrocarbons, saturated and unsaturated
 - cyclic hydrocarbons, saturated and unsaturated
 - acyclic and cyclic alcohols, including synthetic ethyl alcohol
 - mono- and polycarboxylic acids including acetic acid
 - other oxygen-function compounds including aldehydes, ketones, quinones and dual or poly oxygen-function compounds
 - nitrogen-function organic compounds including amines
 - other organic compounds including wood distillation products, etc.
- manufacture of charcoal
- production of pitch and pitch coke
- manufacture of synthetic aromatic products
- distillation of coal tar

This class excludes:

- *manufacture of ethyl alcohol from fermented materials cf. 15.92*
- *manufacture of plastics in primary forms cf. 24.16*
- *manufacture of synthetic rubber in primary forms cf. 24.17*
- *manufacture of salicylic and O-acetylsalicylic acids cf. 24.41*
- *manufacture of crude glycerol cf. 24.51/1*
- *manufacture of essential oils cf. 24.63*

24.15 Manufacture of fertilisers and nitrogen compounds

This class includes:

- manufacture of fertilisers:
 - straight or complex nitrogenous, phosphatic or potassic fertilisers
 - urea, crude natural phosphates and crude natural potassium salts
- manufacture of associated nitrogen products:
 - nitric and sulphonitric acids, ammonia, ammonium chloride, nitrites and nitrates of potassium

This class excludes:

- *mining of guano cf. 14.30*
- *manufacture of agro-chemical products cf. 24.20*
- *waste treatment by composting plants with the aim of disposal and a resulting by-product (compost) cf. 90.02*

- 24.16 Manufacture of plastics in primary forms**
 This class includes:
 – manufacture of plastics in primary forms:
 ■ polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and acrylics
 ■ polyamides
 ■ phenolic and epoxide resins and polyurethanes
 ■ alkyd and polyester resins and polyethers
 ■ silicones
 ■ ion-exchangers based on polymers
 This class also includes:
 – manufacture of cellulose
This class excludes:
 – *recycling of plastics cf. 37.20*
- 24.17 Manufacture of synthetic rubber in primary forms**
 This class includes:
 – manufacture of synthetic rubber in primary forms:
 ■ synthetic rubber
 ■ factice
 – manufacture of mixtures of synthetic rubber and natural rubber or rubber-like gums (e.g. balata)
- 24.2 Manufacture of pesticides and other agro-chemical products**
- 24.20 Manufacture of pesticides and other agro-chemical products**
 This class includes:
 – manufacture of insecticides, rodenticides, fungicides, herbicides
 – manufacture of anti-sprouting products, plant growth regulators
 – manufacture of disinfectants
 – manufacture of other agro-chemical products not elsewhere classified
This class excludes:
 – *manufacture of fertilisers and nitrogen compounds cf. 24.15*
- 24.3 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**
- 24.30 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**
- 24.30/1 Manufacture of paints, varnishes and similar coatings**
 This subclass includes:
 – manufacture of paints and varnishes, enamels or lacquers
 – manufacture of prepared pigments, opacifiers and colours;
 – manufacture of vitrifiable enamels and glazes and engobes and similar preparations
 – manufacture of organic composite solvents and thinners
 – manufacture of prepared paint or varnish removers
 This subclass excludes:
 – manufacture of dyestuffs and pigments cf. 24.12
- 24.30/2 Manufacture of printing ink**
This subclass excludes:
 – *manufacture of writing and drawing ink cf. 24.66*
- 24.30/3 Manufacture of mastics and sealants**
 This subclass includes:
 – manufacture of mastics
 – manufacture of caulking compounds and similar non-refractory filling or surfacing preparations
- 24.4 Manufacture of pharmaceuticals, medicinal chemicals and botanical products**
- 24.41 Manufacture of basic pharmaceutical products**
 This class includes:
 – production of medicinally active substances to be used for their pharmacological properties in the manufacture of medicaments
 – processing of blood

This class also includes:

- manufacture of chemically pure sugars
- processing of glands and manufacture of extracts of glands, etc.

24.42 Manufacture of pharmaceutical preparations

24.42/1 Manufacture of medicaments

This subclass includes:

- manufacture of medicaments defined as such in Community law:
 - anti-sera and other blood fractions
 - vaccines
 - diverse medicaments, including homeopathic preparations
- manufacture of chemical contraceptive products for external use and hormonal contraceptive medicaments

24.42/2 Manufacture of non-medicaments

This subclass includes:

- manufacture of dental fillings and bone reconstruction cements
- manufacture of medical impregnated wadding, gauze, bandages, dressings, surgical gut string, etc.

24.5 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations

24.51 Manufacture of soap and detergents, cleaning and polishing preparations

24.51/1 Manufacture of soap and detergents

This subclass includes:

- manufacture of organic surface-active agents
- manufacture of soap
- manufacture of crude glycerol
- manufacture of surface-active preparations
 - washing powders in solid or liquid form and detergents
 - dish-washing preparations
 - textile softeners

24.51/2 Manufacture of cleaning and polishing preparations

This subclass includes:

- manufacture of cleaning and polishing products:
 - preparations for perfuming or deodorising 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

24.52 Manufacture of perfumes and toilet preparations

This class includes:

- manufacture of perfumes and toilet preparations:
 - perfumes and toilet water
 - beauty and make-up preparations
 - sunburn prevention and sun tan preparations
 - manicure and pedicure preparations
 - shampoos, hair lacquers, waving and straightening preparations
 - dentifrices and preparations for oral hygiene, including denture fixative preparations
 - shaving preparations
 - deodorants and bath salts
 - depilatories

This class excludes:

- *extraction and refining of essential oils cf. 24.63*

24.6 Manufacture of other chemical products

24.61 Manufacture of explosives

This class includes:

- manufacture of propellant powders
- manufacture of explosives
- manufacture of pyrotechnic products

- 24.62 **Manufacture of glues and gelatine**
This class includes:
– manufacture of gelatine and its derivatives, glues and prepared adhesives, including rubber based glues and adhesives
- 24.63 **Manufacture of essential oils**
This class includes:
– 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
This class excludes:
– *manufacture of synthetic aromatic products cf. 24.14*
– *manufacture of perfumes and toilet preparations cf. 24.52*
- 24.64 **Manufacture of photographic chemical material**
This class includes:
– manufacture of photographic plates, films, sensitised paper and other sensitised unexposed materials
– manufacture of chemical preparations for photographic uses
- 24.65 **Manufacture of prepared unrecorded media**
This class includes:
– manufacture of unrecorded media for sound or video recording
– manufacture of unrecorded computer discs and tapes
This class excludes:
– *manufacture of unrecorded film media cf. 24.64*
- 24.66 **Manufacture of other chemical products not elsewhere classified**
This class includes:
– manufacture of various chemical products:
 ■ peptones, peptone derivatives, other protein substances and their derivatives not elsewhere classified
 ■ chemically modified oils and fats
 ■ materials used in the finishing of textiles and leather
 ■ powders and pastes used in soldering, brazing or welding
 ■ substances used to pickle metal
 ■ prepared additives for cements
 ■ activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use
 ■ anti-knock preparations, anti-freeze preparations, liquids for hydraulic transmission
 ■ composite diagnostic or laboratory reagents

This class also includes:
– manufacture of writing and drawing ink
This class excludes:
– *manufacture of printing ink cf. 24.30/2*
- 24.7 **Manufacture of man-made fibres**
- 24.70 **Manufacture of man-made fibres**
This class includes:
– manufacture of artificial or synthetic filament tow
– manufacture of synthetic or artificial staple fibres, not carded, combed or otherwise processed for spinning
– manufacture of synthetic or artificial single yarn including high tenacity yarn
– manufacture of synthetic or artificial monofilament or strip
This class excludes:
– *spinning of synthetic or artificial fibres cf. 17.1*
– *manufacture of sewing thread of man-made filaments cf. 17.16*

Subsection DH Manufacture of Rubber and Plastic Products**25 Manufacture of Rubber and Plastic Products**

The rubber and plastics industries are characterised by the raw materials used. However, this does not mean that all products made of these materials necessarily fall within this subsection.

25.1 Manufacture of rubber products**25.11 Manufacture of rubber tyres and tubes**

This class includes:

- manufacture of rubber tyres for vehicles, equipment, mobile machinery and other uses:
 - pneumatic tyres
 - solid or cushion tyres
- manufacture of inner tubes for tyres
- manufacture of interchangeable tyre treads, tyre flaps, “camel-back” strips for retreading tyres, etc.

This class excludes:

- *manufacture of rubber repair materials cf. 25.13*
- *tyre and tube repair, fitting or replacement cf. 50.20*

25.12 Retreading and rebuilding of rubber tyres

This class excludes:

- *manufacture of rubber repair materials cf. 25.13*
- *repair of punctured tyres cf. 50.20*

25.13 Manufacture of other rubber products

This class includes:

- manufacture of other products of natural or synthetic rubber, unvulcanised, vulcanised or hardened:
 - manufacture of semi-finished rubber products:
 - rubber plates, sheets, strip, rods, profile shapes
 - manufacture of finished rubber products:
 - tubes, pipes and hoses
 - rubber conveyor or transmission belts or belting
 - rubber hygienic articles: sheath contraceptives, teats, hot water bottles, etc.
 - rubber articles of apparel
 - rubber floor coverings
 - rubberised textiles
 - rubber thread and rope
 - rubberised yarn and fabrics
 - rubber rings, fittings and seals
 - rubber roller coverings
 - inflatable rubber mattresses

This class also includes:

- manufacture of rubber repair materials

This class excludes:

- *manufacture of tyre cord fabrics cf. 17.54/9*
- *manufacture of apparel of elastic fabrics cf. 18.2*
- *manufacture of rubber footwear cf. 19.30*
- *manufacture of glues and adhesives based on rubber cf. 24.62*
- *manufacture of “camel-back” strips cf. 25.11*
- *manufacture of inflatable rafts and boats cf. 35.12*
- *manufacture of mattresses of uncovered cellular rubber cf. 36.15*
- *manufacture of rubber sports requisites cf. 36.40*
- *manufacture of rubber games and toys cf. 36.50/9*
- *reclaiming of rubber cf. 37.20*

25.2 Manufacture of plastic products**25.21 Manufacture of plastic plates, sheets, tubes and profiles**

This class includes:

- manufacture of semi-manufactures of plastic products:
 - plastic plates, sheets, blocks, film, foil, strip, etc.

D H

- manufacture of finished plastic products:
 - plastic tubes, pipes and hoses; hose and pipe fittings

This class excludes:

- *manufacture of plastics in primary forms cf. 24.16*
- *manufacture of plastic optical elements cf. 33.40/1*
- *manufacture of mattresses of uncovered cellular plastic cf. 36.15*

25.22 Manufacture of plastic packing goods

This class includes:

- manufacture of plastic articles for the packing of goods:
 - plastic bags, sacks, containers, boxes, cases, carboys, bottles, etc.

This class excludes:

- *manufacture of plastic travel goods cf. 19.20*
- *manufacture of articles of synthetic or natural rubber cf. 25.1*
- *packaging on a fee or contract basis cf. 74.82*

25.23 Manufacture of builders' ware of plastic

25.23/1 Manufacture of plastic floor covering

This subclass includes:

- plastic floor coverings in rolls or in the form of tiles

This subclass excludes:

- *manufacture of linoleum and hard non-plastic surface floor coverings cf. 36.63/9*

25.23/2 This code is no longer in use

25.23/9 Manufacture of other builders' ware of plastic

This subclass includes:

- manufacture of plastic builders' ware:
 - plastic doors, windows, frames, shutters, blinds, skirting boards
 - tanks, reservoirs
 - plastic wall or ceiling coverings in rolls or in the form of tiles, etc.
 - plastic sanitary ware:
 - plastic baths, shower-baths, wash basins, lavatory pans, flushing cisterns, etc.

This subclass excludes:

- *manufacture of articles of synthetic or natural rubber cf. 25.1*

25.24 Manufacture of other plastic products

This class includes:

- manufacture of plastic tableware, kitchenware and toilet articles
- manufacture of diverse plastic products:
 - plastic headgear, insulating fittings, parts of lighting fittings, office or school supplies, articles of apparel, fittings for furniture, statuettes, transmission and conveyor belts, etc.

This class excludes:

- *manufacture of plastic travel goods cf. 19.20*
- *manufacture of plastic footwear cf. 19.30*
- *manufacture of plastic medical and dental appliances cf. 33.10*
- *manufacture of plastic optical elements cf. 33.40/1*
- *manufacture of plastic furniture cf. 36.1*
- *manufacture of mattresses of uncovered cellular plastic cf. 36.15*
- *manufacture of plastic sports requisites cf. 36.40*
- *manufacture of plastic games and toys cf. 36.50/9*
- *manufacture of linoleum and hard non-plastic surface floor coverings cf. 36.63/9*

Subsection DI Manufacture of Other Non-metallic Mineral Products**26 Manufacture Of Other Non-metallic Mineral Products**

This division groups different areas which are all related to a single substance of mineral origin. It begins with glass and glass products (e.g. flat glass, hollow glass, fibres, technical glassware). Ceramic products, tiles and baked clay products come next, and are followed by cement and plaster, from raw materials to finished articles. Shaped and finished stone and other mineral products complete the division.

26.1 Manufacture of glass and glass products**26.11 Manufacture of flat glass**

This class includes:

- manufacture of flat glass including wired, coloured or tinted flat glass

26.12 Shaping and processing of flat glass

This class includes:

- manufacture of toughened or laminated flat glass
- manufacture of glass mirrors
- manufacture of multiple-walled insulating units of glass

26.13 Manufacture of hollow glass

This class includes:

- manufacture of bottles and other containers of glass or crystal
- manufacture of drinking glasses and other domestic glass or crystal articles
- manufacture of glass inners for vacuum flasks and other vacuum vessels

This class excludes:

- *manufacture of glass toys cf. 36.50/9*
- *manufacture of vacuum flasks and other vacuum vessels cf. 36.63/9*

26.14 Manufacture of glass fibres

This class includes:

- manufacture of glass fibres including glass wool and non-woven products thereof

This class excludes:

- *manufacture of woven fabric of glass yarn cf. 17.25*
- *manufacture of optical fibre cables for coded data transmission cf. 31.30*
- *manufacture of optical fibres and optical fibre cables for live transmission of images: endoscopy, lighting, live images cf. 33.40*

26.15 Manufacture and processing of other glass including technical glassware

This class includes:

- manufacture of laboratory, hygienic or pharmaceutical glassware
- manufacture of clock or watch glasses, optical glass and optical elements not optically worked
- manufacture of glassware used in imitation jewellery
- manufacture of glass insulators and glass insulating fittings
- manufacture of glass paving blocks
- manufacture of glass in rods or tubes

This class excludes:

- *manufacture of syringes cf. 33.10*
- *manufacture of optical elements optically worked cf. 33.40*

26.2 Manufacture of non-refractory ceramic goods other than for construction purposes; manufacture of refractory ceramic products**26.21 Manufacture of ceramic household and ornamental articles**

This class includes:

- manufacture of ceramic tableware and other domestic or toilet articles
- manufacture of statuettes and other ornamental ceramic articles

This class excludes:

- *manufacture of ceramic toys cf. 36.50/9*
- *manufacture of imitation jewellery cf. 36.61*

- 26.22 **Manufacture of ceramic sanitary fixtures**
This class excludes:
- manufacture of refractory ceramic goods cf. 26.26
 - manufacture of ceramic building materials cf. 26.30, 26.40
- 26.23 **Manufacture of ceramic insulators and insulating fittings**
 This class includes:
- manufacture of electrical insulators and insulating fittings of ceramics
- This class excludes:*
- manufacture of refractory ceramic goods cf. 26.26
- 26.24 **Manufacture of other technical ceramic products**
 This class includes:
- manufacture of ceramic laboratory, chemical and industrial products
- 26.25 **Manufacture of other ceramic products**
 This class includes:
- manufacture of ceramic pots, jars and similar containers of a kind used for the conveyance or packing of goods
 - manufacture of ceramic products not elsewhere classified
- This class excludes:*
- manufacture of refractory ceramic goods cf. 26.26
 - manufacture of ceramic building materials cf. 26.30, 26.40
- 26.26 **Manufacture of refractory ceramic products**
 This class includes:
- manufacture of refractory mortars, concretes, etc.
 - manufacture of refractory ceramic goods:
 - heat-insulating ceramic goods of siliceous fossil meals
 - refractory bricks and blocks
 - refractory ceramic retorts, crucibles, muffles, nozzles, tubes, pipes, etc.
- This class also includes:
- manufacture of articles containing magnesite, dolomite or cromite
- 26.3 **Manufacture of ceramic tiles and flags**
- 26.30 **Manufacture of ceramic tiles and flags**
 This class includes:
- manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes, etc.
 - manufacture of non-refractory ceramic flags and paving
- This class excludes:*
- manufacture of refractory ceramic products cf. 26.26
- 26.4 **Manufacture of bricks, tiles and construction products, in baked clay**
- 26.40 **Manufacture of bricks, tiles and construction products, in baked clay**
 This class includes:
- manufacture of non-refractory structural clay building materials:
 - manufacture of ceramic bricks, roofing tiles, chimney-pots, pipes, conduits, etc.
- This class also includes:
- manufacture of flooring blocks in baked clay
- This class excludes:*
- manufacture of structural refractory ceramic products cf. 26.26
 - manufacture of ceramic flags and paving cf. 26.30
- 26.5 **Manufacture of cement, lime and plaster**
- 26.51 **Manufacture of cement**
 This class includes:
- manufacture of clinkers and hydraulic cements including Portland, aluminous cement, slag cement and superphosphate cements

This class excludes:

- manufacture of cements used in dentistry cf. 24.42/2
- manufacture of refractory mortars, concrete, etc. cf. 26.26
- manufacture of articles of cement cf. 26.6
- manufacture of ready-mixed concrete and mortars cf. 26.63, 26.64

26.52 Manufacture of lime

This class includes:

- manufacture of lime:
 - manufacture of quicklime, slaked lime and hydraulic lime

This class also includes:

- production of calcined dolomite

26.53 Manufacture of plaster

This class excludes:

- manufacture of articles of plaster cf. 26.6

26.6 Manufacture of articles of concrete, plaster and cement

26.61 Manufacture of concrete products for construction purposes

This class includes:

- manufacture of precast concrete, cement or artificial stone articles for use in construction:
 - tiles, flagstones, bricks, boards, sheets, panels, pipes, posts, etc.
- manufacture of prefabricated structural components for building or civil engineering of cement, concrete or artificial stone

26.62 Manufacture of plaster products for construction purposes

This class includes:

- manufacture of plaster articles for use in construction:
 - boards, sheets, panels, etc.

26.63 Manufacture of ready-mixed concrete

This class excludes:

- manufacture of refractory cements cf. 26.26

26.64 Manufacture of mortars

This class includes:

- manufacture of powdered mortars

This class excludes:

- manufacture of refractory mortars cf. 26.26

26.65 Manufacture of fibre cement

This class includes:

- manufacture of building materials of vegetable substances (wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder
- manufacture of articles of cellulose fibre-cement or the like:
 - corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames, etc.

26.66 Manufacture of other articles of concrete, plaster and cement

This class includes:

- manufacture of other articles of concrete, plaster, cement or artificial stone:
 - statuary, furniture, bas- and haut-reliefs, vases, flowerpots, etc.

26.7 Cutting, shaping and finishing of ornamental and building stone

26.70 Cutting, shaping and finishing of ornamental and building stone

This class includes:

- cutting, shaping and finishing stone for use in construction, in cemeteries, on roads, as roofing, etc.

This class excludes:

- activities carried out by operators of quarries, e.g., production of rough cut stone cf. 14.11
- production of millstones, abrasive stones and similar products cf. 26.81

- 26.8 Manufacture of other non-metallic mineral products**
- 26.81 Production of abrasive products**
This class includes:
– manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products including abrasive products on a soft base
- 26.82 Manufacture of other non-metallic mineral products not elsewhere classified**
- 26.82/1 Manufacture of asbestos**
This subclass includes:
– manufacture of asbestos yarn and fabric, clothing, headgear, footwear, cord, string, paper, felt, etc.
This subclass excludes:
– *articles of asbestos cement cf. 26.65*
- 26.82/2 This code is no longer in use**
- 26.82/9 Manufacture of other non-metallic mineral products not elsewhere classified**
This subclass includes:
– manufacture of friction material and unmounted articles thereof with a basis of mineral substances (other than asbestos) or of cellulose
– manufacture of mineral insulating materials, other than of asbestos:
 ■ slag wool, rockwool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound absorbing materials
– manufacture of articles of diverse mineral substances:
 ■ worked mica and articles of mica, of peat, of graphite (other than electrical articles), etc.
This subclass excludes:
– *manufacture of glass wool and glass wool products cf. 26.14*

D I
D J

Subsection DJ Manufacture of Basic Metals and Fabricated Metal Products

27 Manufacture of Basic Metals

This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig or scrap, using electrometallurgical and other process metallurgical techniques. This Subsection also covers the manufacture of metal alloys and superalloys 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 sheet, strip, bar, rod or wire, and in molten form to make castings and other basic metal products.

27.1 Manufacture of basic iron and steel and of ferro-alloys

27.10 Manufacture of basic iron and steel and of ferro-alloys

This class includes :

- production of pig iron and spiegeleisen in pigs, blocks or other primary forms
- production of ferro-alloys
- production of semi-finished products of iron or non-alloy steel
- production of ingots, other primary forms and semi-finished products of stainless steel or other alloy steel
- production of angles, shapes and sections of stainless steel or other alloy steel
- production of bars and rods of stainless steel or other alloy steel
- production of flat-rolled products of iron or non-alloy steel
- production of angles, shapes and sections of iron and non-alloy steel
- production of bars and rods of iron and non-alloy steel
- production of sheet piling
- production of railway track materials

27.2 Manufacture of tubes

27.21 Manufacture of cast iron tubes

This class includes:

- manufacture of cast iron tubes and cast iron or steel centrifugally cast tubes
- manufacture of cast iron fittings: manufacture of non-malleable and malleable cast iron fittings and cast steel fittings for which connection is obtained by screwing for threaded fittings, by contact for socket fittings or by bolting for flange fittings

27.22 Manufacture of steel tubes

This class includes:

- manufacture of seamless tubes, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling
- manufacture of welded tubes by cold or hot forming and welding, by forming and cold drawing, or by hot forming and reducing
- manufacture of steel tube fittings:
 - flat flanges and flanges with forged collars of steel
 - butt welding fittings of steel
 - threaded fittings and other fittings of steel

This class excludes:

- *manufacture of seamless tubes of centrifugally cast steel cf. 27.21*

27.3 Other first processing of iron and steel**27.31 Cold drawing**

This class includes:

- manufacture of steel bars or sections by cold drawing, grinding or peeling

This class excludes:

- *wire drawing or stretching cf. 27.34*

27.32 Cold rolling of narrow strip

This class includes:

- manufacture of coated or uncoated flat rolled steel products in coils or in straight lengths of a width less than 600mm by cold re-rolling of hot-rolled flat products

27.33 Cold forming or folding

This class includes:

- manufacture of open sections by progressive forming on a roll mill or folding on a press or flat-rolled products of steel

27.34 Wire drawing

This class includes:

- manufacture of steel wire by cold drawing or stretching

27.35 *This code is no longer in use***27.4 Manufacture of basic precious and non-ferrous metals****27.41 Precious metals production**

This class includes:

- production of basic precious metals:
 - production and refining of unwrought precious metals: gold, silver, platinum, etc.
- production of precious metal alloys
- production of precious metal semi-products
- production of silver rolled onto base metals
- production of gold rolled onto base metals or silver
- production of platinum and platinum group metals rolled onto gold, silver or base metals

This class excludes:

- *manufacture of precious metal watch cases cf. 33.50*
- *manufacture of precious metal jewellery cf. 36.22*

27.42 Aluminium production

This class includes:

- production of aluminium from alumina
- production of aluminium from electrolytic refining of aluminium waste and scrap
- production of aluminium alloys
- semi-manufacturing of aluminium

This class also includes:

- production of aluminium oxide (alumina)
- production of aluminium wrapping foil

- 27.43 Lead, zinc and tin production**
This class includes:
- production of lead, zinc and tin from ores
 - production of lead, zinc and tin from electrolytic refining of lead, zinc and tin waste and scrap
 - production of lead, zinc and tin alloys
 - semi-manufacturing of lead, zinc and tin
- 27.44 Copper production**
This class includes:
- production of copper from ores
 - production of copper from electrolytic refining of copper waste and scrap
 - production of copper alloys
 - manufacture of fuse wire or strip
 - semi-manufacturing of copper
- 27.45 Other non-ferrous metal production**
This class includes:
- production of chrome, manganese, nickel, etc., from ores or oxides
 - production of chrome, manganese, nickel, etc., from electrolytic and aluminothermic refining of chrome, manganese, nickel, etc., waste and scrap
 - production of chrome, manganese, nickel, etc., alloys
 - semi-manufacturing of chrome, manganese, nickel, etc.
- This class also includes:
- production of mattes of nickel
- 27.5 Casting of metals**
This group includes:
- manufacture of semi-finished products and various castings produced for third parties according to their specifications
- This group excludes:*
- casting of finished metal products e.g. 27.21 cast iron pipes and pipe fittings, etc., boilers and radiators cf. 28.2 and 28.3, cast household items cf. 28.75, etc.
- 27.51 Casting of iron**
This class includes:
- casting of finished or semi-finished iron products
 - casting of grey iron castings
 - casting of spheroidal graphite iron castings
 - casting of malleable cast iron products
- This class excludes:*
- casting carried out in connection with the manufacture of metal products cf. Divisions 27–36
- 27.52 Casting of steel**
This class includes:
- casting of finished or semi-finished steel products
 - casting of steel castings
- This class excludes:*
- casting carried out in connection with the manufacture of metal products cf. Divisions 27–36
- 27.53 Casting of light metals**
This class includes:
- casting of finished or semi-finished products of aluminium, magnesium, titanium, beryllium, scandium and yttrium
 - casting of light metal castings
- This class excludes:*
- casting carried out in connection with the manufacture of metal products cf. Divisions 27–36

- 27.54 Casting of other non-ferrous metals
This class includes:
- casting of heavy metal castings
 - casting of precious metal castings
- This class excludes:*
- casting carried out in connection with the manufacture of metal products cf. Divisions 27–36
- 28 Manufacture of Fabricated Metal Products, Except Machinery and Equipment**
- While division 28 deals with the manufacture of “pure” metal products (such as parts, containers and structures), usually with a static, immovable function, divisions 29–36 concern combinations or assemblies of such metal products (sometimes with other materials) into more complex units which, unless they are purely electrical, electronic or optical, work with moving parts.
- 28.1 Manufacture of structural metal products**
- 28.11 Manufacture of metal structures and parts of structures
This class includes:
- manufacture of ossature in metal for construction
 - manufacture of industrial ossature in metal (ossature for blast furnaces, lifting and handling equipment, etc.)
 - manufacture of prefabricated buildings mainly of metal:
 - site huts, modular exhibition elements, etc.
- This class excludes:*
- manufacture of sections of ships cf. 35.11
- 28.12 Manufacture of builders’ carpentry and joinery of metal
This class includes:
- manufacture of metal doors, windows and their frames, shutters and gates
- 28.2 Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers**
- 28.21 Manufacture of tanks, reservoirs and containers of metal
This class includes:
- manufacture of reservoirs, tanks, and similar containers of metal, of a capacity exceeding 300 litres
 - manufacture of metal containers for compressed or liquefied gas
- This class excludes:*
- manufacture of metal casks, drums, cans, pails, boxes, etc. of a capacity less than 300 litres cf. 28.7
 - manufacture of transport containers cf. 34.20/2
- 28.22 Manufacture of central heating radiators and boilers
- 28.3 Manufacture of steam generators, except central heating hot water boilers**
- 28.30 Manufacture of steam generators, except central heating hot water boilers
This class includes:
- manufacture of steam or other vapour generators
 - manufacture of auxiliary plant for use with steam generators:
 - condensers, economisers, super-heaters, steam collectors and accumulators
 - manufacture of nuclear reactors
- This class also includes:
- pipe system construction comprising further processing of tubes generally to make pressure pipes or pipe systems together with the associated design and construction work
- This class excludes:*
- manufacture of isotope separators cf. 29.56
- 28.4 Forging, pressing, stamping and roll forming of metal; powder metallurgy**
- 28.40 Forging, pressing, stamping and roll forming of metal; powder metallurgy
This class includes:
- forging, pressing, stamping and roll-forming of metal
 - powder metallurgy: production of metal objects directly from metal powders by heat treatment (sintering) or under pressure

- This class excludes:*
- production of finely ground metal powder cf. 27
- 28.5 Treatment and coating of metals; general mechanical engineering**
- 28.51 Treatment and coating of metals**
- This class includes:
- plating, anodising, etc. of metal
 - heat treatment of metal
 - deburring, sand blasting, tumbling, polishing, cleaning of metals
 - colouring and engraving of metal
 - non-metallic coating of metal:
 - plastifying, enamelling, lacquering, etc.
 - hardening, buffing of metal
- This class excludes:*
- while-you-wait services cf. 52.74
 - rolling precious metals onto base metals or other metals cf. 27.41
- 28.52 General mechanical engineering**
- This class includes:
- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing, etc. of metal work pieces
 - cutting and writing of/on metals by means of laser beams
 - general mechanical maintenance and repair of machinery
- 28.6 Manufacture of cutlery, tools and general hardware**
- 28.61 Manufacture of cutlery**
- This class includes:
- manufacture of domestic cutlery such as knives, forks, spoons, etc.
 - manufacture of various cutting articles:
 - razors and razor blades
 - scissors and hair clippers
- This class excludes:*
- manufacture of cutting blades for machines cf. 28.62
 - manufacture of hollowware, dinnerware or flatware of base metals cf. 28.75
 - manufacture of cutlery, hollowware, dinnerware or flatware of precious metal cf. 36.22
- 28.62 Manufacture of tools**
- This class includes:
- manufacture of knives and cutting blades for machines or for mechanical appliances
 - manufacture of hand tools such as pliers, screwdrivers, etc.
 - manufacture of saws and saw blades, including circular sawblades and chainsaw blades
 - manufacture of interchangeable tools for hand tools, whether or not power operated, or for machine tools: drills, punches, dies, milling cutters
 - manufacture of blacksmiths' tools: forges, anvils, etc.
 - manufacture of vices, clamps
- This class excludes:*
- manufacture of power driven hand tools cf. 29.41
- 28.63 Manufacture of locks and hinges**
- This class includes:
- manufacture of padlocks, locks, keys, hinges and similar hardware for buildings, furniture, vehicles, etc.
- 28.7 Manufacture of other fabricated metal products**
- 28.71 Manufacture of steel drums and similar containers**
- This class includes:
- manufacture of iron or steel boxes of a capacity less than 300 litres
 - manufacture of pails, cans, drums, buckets

This class excludes:

- manufacture of tanks and reservoirs cf. 28.21

28.72 Manufacture of light metal packaging

This class includes:

- manufacture of tins and cans for food products, collapsible tubes and boxes
- manufacture of metallic closures

28.73 Manufacture of wire products

This class includes:

- manufacture of metal cable, plaited bands and similar articles
- manufacture of articles made of wire: barbed wire, wire fencing, grill, netting, cloth, etc.
- manufacture of nails and pins

28.74 Manufacture of fasteners, screw machine products, chain and springs

This class includes:

- manufacture of rivets, washers and similar non-threaded products
- manufacture of screw machine products: bolts, screws, nuts
- manufacture of springs:
 - leaf springs, helical springs, torsion bar springs
 - leaves for springs
- manufacture of chain, except power transmission chain

This class excludes:

- manufacture of power transmission chain cf. 29.14
- manufacture of clock or watch springs cf. 33.50

28.75 Manufacture of other fabricated metal products not elsewhere classified

This class includes:

- manufacture of metal household articles:
 - sauce-pans, frying pans and other non-electrical utensils for use at the table or in the kitchen
 - base metal flat ware
 - small kitchen appliances and accessories
 - metal scouring pads
- manufacture of baths, sinks, wash basins and similar articles of base metal
- manufacture of small metal goods for office use
- manufacture of safes, strong-boxes, armoured doors, etc.
- manufacture of cutlasses, swords, bayonets, etc.
- manufacture of ships' propellers
- manufacture of various articles in base metal:
 - metal safety headgear
 - clasps, buckles, hooks
 - sign plates

Subsection DK Manufacture of Machinery and Equipment Not Elsewhere Classified

29 Manufacture of Machinery and Equipment Not Elsewhere Classified

Division 29 covers the manufacture of machinery and equipment which independently act on materials, either mechanically or thermally, or perform operations on materials (such as handling, spraying, weighing or packing). It includes their mechanical components which produce and apply force and any specially manufactured primary parts. This category includes fixed and mobile or hand-held devices, regardless of whether they are for industrial, construction and civil engineering, agricultural, military or home use. The manufacture of weapons and of special equipment for passenger or freight transport within demarcated premises also belong to this division.

The manufacture of metal products for general use (division 28), associated control devices, computer equipment, measurement and testing equipment, electricity distribution and control apparatus (divisions 30–33) and general purpose motor vehicles (divisions 34 and 35) are excluded.

Division 29 distinguishes between the manufacture of general purpose machinery and components and those with special applications. It includes manufacture of:

- motors and engines (except electric motors), turbines, pumps, compressors, valves and transmissions
- ovens, burners, lifting and handling equipment, cooling and ventilation equipment, other general purpose machinery (e.g. packaging machinery, weighing machines and water purification equipment)

D J

D K

- agricultural machinery, machine tools and machinery for other specific industrial purposes (e.g. metal production, building and civil engineering, mining or the manufacture of foodstuffs, textiles, paper, printed matter, plastic and rubber products)
 - weapons and munitions
 - domestic appliances (electrical and non-electrical)
- 29.1 Manufacture of machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines**
- 29.11 Manufacture of engines and turbines except aircraft, vehicle and cycle engines**
- This class includes:
- *manufacture of internal combustion piston engines and parts thereof except aircraft, motor vehicle and cycle engines:*
 - *marine engines*
 - *railway engines*
 - *manufacture of turbines and parts thereof:*
 - *steam turbines and other vapour turbines*
 - *hydraulic turbines, water-wheels and regulators thereof*
 - *gas turbines*
- This class excludes:*
- *manufacture of wind turbines cf. 29.12/2*
 - *manufacture of electric generating sets cf. 31.10*
 - *manufacture of electrical equipment and components of internal combustion engines cf. 31.61*
 - *manufacture of motor vehicle, aircraft or cycle propulsion engines cf. 34.10, 35.30, 35.41*
 - *manufacture of turbo-jets and turbo-propellers cf. 35.30*
- 29.12 Manufacture of pumps and compressors**
- 29.12/1 Manufacture of pumps**
- This subclass includes:
- manufacture of air or vacuum pumps
 - manufacture of pumps for liquids whether or not fitted with a measuring device
- 29.12/2 Manufacture of compressors**
- This subclass includes:
- manufacture of air or other gas compressors
 - manufacture of fluid power equipment and pneumatic and wind power engines and motors
- This subclass excludes:*
- *manufacture of hydraulic transmission equipment cf. 29.14*
 - *manufacture of refrigeration compressors cf. 29.23*
- 29.13 Manufacture of taps and valves**
- This class includes:
- manufacture of industrial taps and valves including regulating valves and intake taps
 - manufacture of sanitary taps and valves
 - manufacture of heating taps and valves
- This class excludes:*
- *manufacture of valves of unhardened vulcanised rubber, glass or of ceramic materials cf. 25.13, 26.15 or 26.24*
 - *manufacture of inlet and exhaust valves of internal combustion engines cf. 34.30, 35.30*
- 29.14 Manufacture of bearings, gears, gearing and driving elements**
- This class includes:
- manufacture of ball and roller bearings and parts thereof
 - manufacture of mechanical power transmission equipment:
 - transmission shafts and cranks: cam shafts, crank shafts, cranks, etc.
 - bearing housings and plain shaft bearings
 - manufacture of gears, gearing and gear boxes and other speed changers
 - manufacture of clutches and shaft couplings
 - manufacture of flywheels and pulleys

- manufacture of articulated link chain
- manufacture of hydraulic transmission equipment

This class excludes:

- *manufacture of other chain cf. 28.74*
- *manufacture of electromagnetic clutches cf. 31.62*

29.2 **Manufacture of other general purpose machinery**

29.21 **Manufacture of furnaces and furnace burners**

This class includes:

- manufacture of electrical and other industrial and laboratory furnaces and ovens including incinerators
- manufacture of burners

This class also includes:

- manufacture of mechanical stokers, grates, ash dischargers, etc.

This class excludes:

- *manufacture of non-electric bakery ovens cf. 29.53*
- *manufacture of agricultural dryers cf. 29.53*
- *manufacture of dryers for wood, paper pulp, paper or paperboard cf. 29.56*
- *manufacture of household ovens cf. 29.7*
- *manufacture of medical, surgical or laboratory sterilisers cf. 33.10*

29.22 **Manufacture of lifting and handling equipment**

This class includes:

- manufacture of hand operated or power driven lifting, handling, loading or unloading machinery:
 - pulley tackle and hoists, winches, capstans and jacks
 - derricks, cranes, mobile lifting frames, straddle carriers, etc.
 - works trucks, whether or not fitted with lifting or handling equipment whether or not self-propelled, of the type used in factories
 - mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading
- manufacture of conveyors, teleferics, etc.
- manufacture of lifts, escalators and moving walkways

This class also includes:

- maintenance of lifts and escalators

This class excludes:

- *manufacture of mechanical shovels, excavators and shovel loaders cf. 29.52/2*
- *manufacture of continuous-action elevators and conveyors for underground use cf. 29.52/1*
- *manufacture of industrial robots for multiple uses cf. 29.56*
- *manufacture of floating cranes, railway cranes, crane-lorries cf. 34.10, 35.11, 35.20*
- *installation of lifts and elevators cf. 45.31*

29.23 **Manufacture of non-domestic cooling and ventilation equipment**

This class includes:

- manufacture of refrigerating or freezing industrial equipment
- manufacture of air-conditioning machines
- manufacture of heat exchangers
- manufacture of non-domestic fans

This class excludes:

- *manufacture of agricultural dryers cf. 29.53*
- *manufacture of domestic refrigerating or freezing equipment cf. 29.71*
- *manufacture of domestic fans cf. 29.71*

29.24 **Manufacture of other general purpose machinery not elsewhere classified**

This class includes:

- manufacture of weighing machinery (other than sensitive laboratory balances):
 - household and shop scales, platform scales, scales for continuous weighing, weigh-bridges, weights, etc.

- manufacture of filtering or purifying machinery and apparatus for liquids
- manufacture of equipment for projecting, dispersing or spraying liquids or powders:
 - manufacture of spray guns, fire extinguishers, sand blasting machines, steam cleaning machines, etc.
- manufacture of packing and wrapping machinery:
 - manufacture of filling, closing, sealing, capsuling or labelling machines, etc.
- manufacture of machinery for cleaning or drying bottles and for aerating beverages
- manufacture of distilling or rectifying plant for petroleum refineries, chemical industries, beverage industries, etc.
- manufacture of gas generators
- manufacture of calendaring or other rolling machines and cylinders thereof
- manufacture of centrifuges
- manufacture of gaskets and similar joints made of a combination of materials or layers of the same material
- manufacture of automatic goods vending machines

This class excludes:

- *manufacture of agricultural spraying machinery cf. 29.32*
- *manufacture of metal or glass rolling machinery and cylinders thereof cf. 29.51, 29.56*
- *manufacture of cream separators cf. 29.53*
- *manufacture of domestic fans cf. 29.71*
- *manufacture of laboratory-type sensitive balances cf. 33.20*

29.3 Manufacture of agricultural and forestry machinery

29.31 Manufacture of agricultural tractors

This class includes:

- manufacture of tractors used in agriculture and forestry
- manufacture of walking (pedestrian controlled) tractors

This class excludes:

- *manufacture of road tractors for semi-trailers cf. 34.10*
- *manufacture of road trailers or semi-trailers cf. 34.20/2*

29.32 Manufacture of other agricultural and forestry machinery

This class includes:

- manufacture of mowers including lawn mowers
- manufacture of agricultural self-loading or self-unloading trailers or semi-trailers
- manufacture of agricultural machinery for soil preparation, planting or fertilising:
 - ploughs, manure spreaders, seeders, harrows, etc.
- manufacture of harvesting or threshing machinery:
 - harvesters, threshers, sorters, etc.
- manufacture of milking machines
- manufacture of spraying machinery for agricultural use
- manufacture of diverse agricultural machinery:
 - poultry keeping machinery, bee-keeping machinery, equipment for preparing fodder, etc.
 - machines for cleaning, sorting or grading eggs, fruit, seed, grain, etc.

This class excludes:

- *manufacture of agricultural hand tools cf. 28.62*
- *manufacture of works trucks cf. 29.22*
- *manufacture of cream separators cf. 29.53*
- *manufacture of road trailers or semi-trailers cf. 34.20/2*

29.4 Manufacture of machine tools

29.41 Manufacture of portable hand held power tools

This class includes:

- manufacture of pneumatic or motorised hand tools
- manufacture of parts of chain saws; parts of pneumatic tools; parts of hand tools, with a non-electric motor
- manufacture of parts of tools for working in the hand, with electric motor

This class excludes:

- manufacture of interchangeable tools for hand tools or machine tools cf. 28.62
- manufacture of machinery for mining and quarrying cf. 29.52

29.42 **Manufacture of other metalworking machine tools**

This subclass includes:

- manufacture of machine tools for working metal operated by laser and the like: machining centres and the like
- manufacture of lathes, boring and milling machines for working metals
- manufacture of other machine tools for working metal
- manufacture of parts and accessories for metalworking machine-tools

This class excludes:

- manufacture of interchangeable tools for hand tools or machine tools cf. 28.62
- manufacture of machinery for metallurgy cf. 29.51
- manufacture of welding, brazing or soldering machines cf. 29.43
- manufacture of hand tools with self-contained motor or with pneumatic drive cf. 29.41
- manufacture of work holders, toolholders and special attachments for machine tools cf. 29.43

29.43 **Manufacture of other machine tools not elsewhere classified**

This subclass includes:

- manufacture of machine tools for working stone, wood and similar hard material; presses for the manufacture of particle board and the like
- manufacture of soldering, brazing and welding tools; surface tempering and hot spraying machines and apparatus
- manufacture of tool holders and self-opening dieheads
- manufacture of work holders for machine tools
- manufacture of dividing heads and other special attachments for machine tools
- manufacture of parts and accessories for wood, cork, hard rubber and similar hard materials working machine tools
- manufacture of parts and accessories for welding equipment

This class excludes:

- manufacture of interchangeable tools for hand tools or machine tools cf. 28.62
- manufacture of machinery for mining and quarrying cf. 29.52

29.5 **Manufacture of other special purpose machinery**

29.51 **Manufacture of machinery for metallurgy**

This class includes:

- manufacture of machines and equipment for handling hot metals:
 - converters, ingot moulds, ladles, casting machines
- manufacture of metal-rolling mills and rolls for such mills

This class excludes:

- manufacture of moulding boxes and moulds (except ingot moulds) cf. 29.56

29.52 **Manufacture of machinery for mining, quarrying and construction**

29.52/1 **Manufacture of machinery for mining**

This subclass includes:

- manufacture of continuous-action elevators and conveyors for underground use
- manufacture of boring, cutting, sinking and tunnelling machinery
- manufacture of machinery for treating minerals by screening, sorting, separating, etc.

This subclass excludes:

- manufacture of lifting and handling equipment cf. 29.22

29.52/2 **Manufacture of earth-moving equipment**

This subclass includes:

- manufacture of earth moving machinery:
 - bulldozers, angle-dozers, graders, scrapers, levellers, mechanical shovels, shovel loaders, etc.
- manufacture of bulldozer and angle-dozer blades

This subclass excludes:

- manufacture of lifting and handling equipment cf. 29.22
- manufacture of wheeled tractors cf. 29.31, 34.10
- manufacture of machine tools for working stone, including machines for splitting or clearing stone cf. 29.43

29.52/3 Manufacture of equipment for concrete crushing and screening and roadworks

This subclass includes:

- manufacture of concrete and mortar mixers
- manufacture of pile-drivers and pile-extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery, etc.

This subclass excludes:

- manufacture of lifting and handling equipment cf. 29.22
- manufacture of wheeled tractors cf. 29.31, 34.10
- manufacture of machine tools for working stone, including machines for splitting or clearing stone cf. 29.43
- manufacture of concrete-mixer lorries cf. 34.10

29.53 Manufacture of machinery for food, beverage and tobacco processing

This class includes:

- manufacture of agricultural dryers
- manufacture of machinery for the dairy industry:
 - cream separators
 - milk processing machinery (homogenisers and irradiators)
 - milk converting machinery (butter churns, butter workers and moulding machines)
 - cheese-making machines (homogenisers, moulders, presses, etc.)
- manufacture of machinery for the grain milling industry:
 - winnowers, sieving belts, cyclone separators, aspirator separators, grain brushing machines and the like; grinding mills, "breeding" rolls or mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters
- manufacture of presses, crushers, etc. used to make wine, cider, fruit juices, etc.
- manufacture of machinery for the bakery industry or for making macaroni, spaghetti or similar products:
 - manufacture of non-electric bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines, etc.
- manufacture of machines and equipment to process diverse food:
 - machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry; to prepare fruit, nuts or vegetables; to prepare fish, shell fish or other sea-food; other machinery for the industrial preparation or manufacture of food or drink
- manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
- manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff
- manufacture of machinery for the preparation of food in hotels and restaurants

This class excludes:

- manufacture of packing, wrapping and weighing machinery cf. 29.24
- manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops cf. 29.32

29.54 Manufacture of machinery for textile, apparel and leather production

This class includes:

- manufacture of textile machinery:
 - machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibres, materials or yarns
 - machines for preparing textile fibres: cotton gins, bale breakers, garnettors, cotton spreaders, wool scourers, wool carbonisers, combs, carders, roving frames, etc.
 - spinning machines
 - machines for preparing textile yarns: reelers, warpers and related machines
 - weaving machines (looms) including hand looms
 - knitting machines
 - machines for making knotted net, tulle, lace, braid, etc.
- manufacture of auxiliary machines or equipment for textile machinery:
 - dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms, spindles and spindle flyers, etc.

- manufacture of machinery for fabric processing:
 - machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics
 - manufacture of machines for reeling, unreeling, folding, cutting or pinking textile fabrics
- manufacture of laundry machinery:
 - ironing machines including fusing presses
 - laundry-type washing and drying machines
 - dry cleaning machines
- manufacture of sewing machines, sewing machine heads and sewing machine needles
- manufacture of machines for producing or finishing felt or nonwovens
- manufacture of leather machines:
 - machinery for preparing, tanning or working hides, skins or leather
 - machinery for making or repairing footwear or other articles of hides, skins, leather or furskins

This class excludes:

- *manufacture of paper or paperboard cards for use on Jacquard machines cf. 21.25/9*
- *manufacture of ironing machines of the calender type cf. 29.24*
- *manufacture of machines used in bookbinding cf. 29.56*
- *manufacture of domestic washing and drying machines cf. 29.71*

29.55 **Manufacture of machinery for paper and paperboard production**

This class includes:

- manufacture of machinery for making paper pulp
- manufacture of paper and paperboard making machinery
- manufacture of machinery producing articles of paper or paperboard

This class excludes:

- *manufacture of machinery for drying paper cf. 29.56*

29.56 **Manufacture of other special purpose machinery not elsewhere classified**

This class includes:

- manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials:
 - extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product
- manufacture of printing and bookbinding machines
- manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, foundry moulds, etc.
- manufacture of moulding boxes for any material; mould bases; moulding patterns; moulds
- manufacture of dryers for wood, paper pulp, paper or paperboard
- manufacture of centrifugal clothes dryers
- manufacture of diverse special machinery and equipment:
 - machines to assemble electric or electronic lamps, tubes (valves) or bulbs
 - machines for production or hot-working of glass or glassware, glass fibre or yarn
 - machinery or apparatus for isotopic separation
 - rope-making machinery, etc.
- manufacture of industrial robots for multiple uses

This class excludes:

- *manufacture of mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading cf. 29.22*
- *manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass cf. 29.43*
- *manufacture of domestic appliances cf. 29.7*

29.6 **Manufacture of weapons and ammunition**

29.60 **Manufacture of weapons and ammunition**

This class includes:

- manufacture of tanks and other fighting vehicles
- manufacture of artillery material and ballistic missiles
- manufacture of small arms
- manufacture of war ammunition

This class also includes:

- manufacture of hunting, sporting or protective firearms and ammunition
- manufacture of explosive devices such as bombs, mines and torpedoes

This class excludes:

- manufacture of percussion caps, detonators or signalling flares cf. 24.61
- manufacture of cutlasses, swords, bayonets, etc. cf. 28.75
- manufacture of armoured vehicles for the transport of bank notes or valuables cf. 34.10

29.7 **Manufacture of domestic appliances not elsewhere classified**

29.71 **Manufacture of electric domestic appliances**

This class includes:

- manufacture of domestic electric appliances:
 - refrigerators and freezers, dishwashers, washing and drying machines, vacuum cleaners, floor polishers, waste disposers, grinders, blenders, juice squeezers, tin openers, electric shavers, electric tooth brushes, knife sharpeners, ventilating or recycling hoods
- manufacture of domestic electro-thermic appliances:
 - electric water heaters; electric blankets, electric dryers, combs, brushes, curlers; electric smoothing irons; space heaters and household type fans; electric ovens, micro-wave ovens, cookers, hot plates, toasters, coffee or tea makers, frying-pans, roasters, grills, electric heating resistors, etc.

This class excludes:

- manufacture of sewing machines cf. 29.54
- manufacture of centrifugal clothes-dryers cf. 29.56

29.72 **Manufacture of non-electric domestic appliances**

This class includes:

- manufacture of non-electric domestic cooking and heating equipment:
 - non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers

This class excludes:

- manufacture of machinery for the preparation of food in commercial kitchens cf. 29.53

Subsection DL Manufacture of Electrical and Optical Equipment

30 Manufacture of Office Machinery and Computers

30.0 Manufacture of office machinery and computers

The manufacture of office machinery (e.g. photocopiers, cash registers, etc.) and computer equipment (e.g. computers, word processors and peripherals), is considered to include installation, but not maintenance (72.5), software design (72.2) or the manufacture of electronic components (32.1).

These machines are often leased (71.3, Renting of other machinery and equipment), but if they are leased by manufacturers, this is simply a form of sale of production

30.01 Manufacture of office machinery

This class includes:

- manufacture of manual or electric typewriters
- manufacture of word-processing machines
- manufacture of hectograph or stencil duplicating machines, addressing machines and sheet fed office type offset printing machines
- manufacture of calculating machines, cash registers, postage franking machines, special terminals for issuing of tickets and reservations, etc.
- manufacture of diverse office machinery or equipment:
 - machines that sort, wrap or count coins; automatic banknote dispensers; machines that stuff envelopes, sort mail; pencil sharpening machines; perforating or stapling machines, etc.

30.02 Manufacture of computers and other information processing equipment

This class includes:

- manufacture of automatic data processing machines including micro-computers:
 - digital machines
 - analogue machines
 - hybrid machines

DK
DL

- manufacture of peripheral units:
 - printers, terminals, etc.
 - magnetic or optical readers
 - machines for transcribing data onto data media in coded form

This class excludes:

- *manufacture of electronic parts found in computing machinery cf. 32.10*
- *manufacture of electronic games cf. 36.50*
- *repair and maintenance of computer systems cf. 72.50*

31 Manufacture of Electrical Machinery and Apparatus Not Elsewhere Classified

31.1 Manufacture of electric motors, generators and transformers

31.10 Manufacture of electric motors, generators and transformers

This class includes:

- manufacture of AC motors
- manufacture of AC generators
- manufacture of universal AC/DC motors
- manufacture of DC motors or generators
- manufacture of AC or DC generator sets
- manufacture of electric rotary or static converters
- manufacture of electrical transformers

This class excludes:

- *manufacture of vehicle generators and cranking motors cf. 31.61*
- *manufacture of diode valves cf. 32.10*

31.2 Manufacture of electricity distribution and control apparatus

31.20 Manufacture of electricity distribution and control apparatus

This class includes:

- manufacture of electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits:
 - switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes, relays, sockets, lamp holders
- manufacture of electric control or distribution boards, panels, consoles, desks, cabinets and other bases

This class excludes:

- *manufacture of fuse wire or strip cf. 27.4*
- *manufacture of carbon or graphite electrodes cf. 31.62*
- *manufacture of boards, panels, consoles, etc. for use in line telephony or line telegraphy cf. 32.20/1*

31.3 Manufacture of insulated wire and cable

31.30 Manufacture of insulated wire and cable

This class includes:

- manufacture of insulated wire, cable, strip and other insulated conductors whether or not fitted with connectors
- manufacture of optical fibre cables for coded data transmission: telecommunications, video, control data, etc.

This class excludes:

- *manufacture of uninsulated non-ferrous metal wire cf. 27.4*
- *manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity cf. 28.73*
- *manufacture of wiring sets cf. 31.61*

31.4 Manufacture of accumulators, primary cells and primary batteries

31.40 Manufacture of accumulators, primary cells and primary batteries

This class includes:

- manufacture of primary cells and primary batteries
- manufacture of electric accumulators, including parts thereof

31.5 Manufacture of lighting equipment and electric lamps**31.50 Manufacture of lighting equipment and electric lamps**

This class includes:

- manufacture of electric filament or discharge lamps:
 - ultra-violet or infra-red lamps
 - arc lamps
 - flashbulbs, flashcubes, etc.
- manufacture of electric lamps and lighting fittings:
 - chandeliers, table, desk, bedside or floor-standing lamps, even non-electric
 - portable electric lamps
 - illuminated signs and name-plates, etc.
 - outdoor and road lighting
 - lighting sets of a kind used for Christmas trees

31.6 Manufacture of electrical equipment not elsewhere classified**31.61 Manufacture of electrical equipment for engines and vehicles not elsewhere classified**

This class includes:

- manufacture of electrical ignition or starting equipment for internal combustion engines:
 - ignition magnetos, magneto-dynamos, ignition coils, sparking plugs, glow plugs, starter motors, generators (dynamos, alternators), voltage regulators, etc.
- manufacture of electrical lighting and sound or visual signalling equipment for cycles and motor vehicles: lamps, horns, sirens, etc.
- manufacture of wiring sets
- manufacture of windscreen wipers and electrical defrosters and demisters for motor vehicles and motorcycles
- manufacture of dynamos for cycles

31.62 Manufacture of other electrical equipment not elsewhere classified

This class includes:

- manufacture of electrical signalling, safety or traffic control equipment for motorways, roads or streets, railways and tramways, inland waterways, ports and harbours and airports
- manufacture of diverse electrical sound or visual signalling apparatus:
 - bells, sirens, indicator panels, burglar and fire alarms, etc.
- manufacture of electromagnets including electromagnetic or permanent magnet chucks, clutches, brakes, couplings, clamps or lifting heads
- manufacture of electrical insulators and insulating fittings, except of glass or ceramics
- manufacture of insulating fittings for electrical machines or equipment, except of ceramics or plastics
- manufacture of carbon or graphite electrodes
- manufacture of electrical conduit tubing and joints for such tubing, of base metal lined with insulating material
- manufacture of diverse electrical machines and apparatus:
 - particle accelerators, signal generators, mine detectors, electrical detonators, etc.

This class excludes:

- *manufacture of glass envelopes for lamps cf. 26.15*
- *manufacture of hand-held electrically operated spray guns cf. 29.24*
- *manufacture of electric lawn mowers cf. 29.32*
- *manufacture of electric shavers cf. 29.71*
- *manufacture of electronic valves and tubes (including cold cathode valves) cf. 32.10*
- *manufacture of electrically operated hand-held medical or dental instruments cf. 33.10*

32 Manufacture of Radio, Television and Communication Equipment and Apparatus

This division covers the manufacture of equipment for broadcasting and transmission, receivers, recorders and reproduction equipment. The division covers all intermediate products from professional equipment to that for the general public.

It should be noted that only the installation and repair of professional equipment is covered by this division. The repair of household equipment falls under 52.7 (Repair of personal and household goods), and the installation of wiring, aerials and alarms falls under construction (45.3, Building installation).

32.1 Manufacture of electronic valves and tubes and other electronic components**32.10 Manufacture of electronic valves and tubes and other electronic components**

This class includes:

- manufacture of thermionic, cold cathode or photo-cathode valves or tubes:
 - television picture tubes, television camera tubes, image converters and intensifiers, microwave tubes, receiver or amplifier valves or tubes, etc.
- manufacture of diodes, transistors and similar semi-conductor devices
- manufacture of photosensitive semi-conductor devices including photo-voltaic cells such as single solar cells
- manufacture of mounted piezo-electric crystals
- manufacture of electronic integrated circuits and micro-assemblies:
 - monolithic integrated circuits, hybrid integrated circuits and electronic micro- assemblies of moulded module, micro module or similar types
- manufacture of printed circuits
- manufacture of electrical capacitors (or condensers), including power capacitors
- manufacture of resistors including rheostats and potentiometers

This class excludes:

- *manufacture of heating resistors cf. 29.71*
- *manufacture of transformers cf. 31.10*
- *manufacture of switches cf. 31.20*

32.2 Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy**32.20 Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy****32.20/1 Manufacture of telegraph and telephone apparatus and equipment**

This subclass includes:

- manufacture of apparatus for line telephony:
 - telephone sets, fax machines, automatic and non-automatic switchboards and exchanges, telex and teleprinter apparatus
- manufacture of data communication equipment such as routers, bridges and gateways

This subclass also includes:

- installation of telecommunication systems

This subclass excludes:

- *manufacture of electronic components cf. 32.10*
- *installation of electrical wiring in buildings cf. 45.3*
- *repair of mobile telephones cf. 52.74*

32.20/2 Manufacture of radio and electronic capital goods

This subclass includes:

- manufacture of apparatus for television transmission including manufacture of relay transmitters and television transmitters for industrial use
- manufacture of television cameras
- manufacture of transmission apparatus for radio-broadcasting
- manufacture of transmission apparatus for radio-telephony:
 - fixed transmitters and transmitter-receivers, radio-telephony apparatus for transport equipment, radio- telephones, other transponders, etc.
- manufacture of reception apparatus for radio-telephony

This subclass excludes:

- *manufacture of electronic components cf. 32.10*
- *manufacture of radar apparatus, radio remote control apparatus and radio navigational aid apparatus cf. 33.20/1*

32.3 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods**32.30 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods**

This class includes:

- manufacture of television receivers including video monitors and video projectors
- manufacture of video recording or reproducing apparatus including camcorders, DVD recorders and players

- manufacture of digital photographic cameras
- manufacture of radio-broadcasting receivers
- manufacture of magnetic tape recorders and other sound recording apparatus including telephone answering machines, cassette-type recorders, etc.
- manufacture of turn-tables (record decks), record players, cassette players, CD players, etc.
- manufacture of microphones, loudspeakers, headphones, earphones, amplifiers and sound amplifier sets
- manufacture of pick-ups, tone arms, sound-heads, tables for turn-tables, aerials, aerial reflectors and aerial rotors, cable converters, TV decoders

This class also includes:

- manufacture of sound electroacoustic apparatus, command transmitter intercoms, simultaneous interpretation apparatus, electronic voting systems, conference systems, portable sound systems

This class excludes:

- *publishing and reproduction of pre-recorded audio and video tapes, CDs and DVDs cf. 22.1, 22.3, 92.11*
- *manufacture of prepared unrecorded media cf. 24.65*

33 Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks

Division 33 covers not only scientific and technical instruments (e.g. electro-diagnostic apparatus, avionic equipment, etc.) but also photographic and cinematographic equipment, industrial equipment and material, industrial process control equipment, and personal goods (e.g. watches, spectacles, etc.)

Division 33 also includes the installation and repair of such industrial equipment, although the repair of personal goods falls under group 52.7 (Repair of personal and household goods).

33.1 Manufacture of medical and surgical equipment and orthopaedic appliances

33.10 Manufacture of medical and surgical equipment and orthopaedic appliances

This class includes:

- manufacture of instruments and appliances used for medical, surgical, dental or veterinary purposes:
 - electro-diagnostic apparatus such as electrocardiographs, ultrasonic diagnostic equipment, scintillation scanners, nuclear magnetic resonance apparatus, dental drill engines, sterilizers, ophthalmic instruments
- manufacture of syringes, needles used in medicine, mirrors, reflectors, endoscopes, etc.
- manufacture of apparatus based on the use of X-rays or alpha, beta or gamma radiation whether or not for use in human or animal medicine:
 - X-ray tubes, high tension generators, control panels, desks, screens, etc.
- manufacture of medical, surgical, dental or veterinary furniture:
 - operating tables, hospital beds with mechanical fittings, dentists' chairs
- manufacture of mechano-therapy appliances, massage apparatus, psychological testing apparatus, ozone therapy, oxygen therapy, artificial respiration apparatus, gas masks, etc.

This class also includes:

- manufacture of orthopaedic appliances:
 - crutches, surgical belts and trusses, splints, artificial teeth, artificial limbs and other artificial parts of the body, hearing aids, pace-makers, orthopaedic shoes, etc.

This class excludes:

- *manufacture of cement used in dentistry cf. 24.42/2*
- *manufacture of thermometers cf. 33.20*
- *manufacture of corrective spectacle lenses and of their frames cf. 33.40/1, or of optical microscopes cf. 33.40/2*

33.2 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment

33.20 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment

33.20/1 Manufacture of electronic instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment

This subclass includes:

- manufacture of laboratory type sensitive balances
- manufacture of apparatus for measuring and checking electrical quantities: oscilloscopes, spectrum analysers, cross-talk meters, instruments for checking current, voltage, resistance, etc.
- manufacture of navigational, meteorological, geophysical and related instruments and apparatus:
 - surveying instruments, oceanographic or hydrological instruments, seismometers, range-finders, automatic pilots, sextants, ultrasonic sounding instruments, air navigation instruments and systems

- manufacture of radar apparatus, radio remote control apparatus and radio navigational aid apparatus
- manufacture of electricity supply meters and supply meters for water, gas, petrol, etc.
- manufacture of machines and appliances for testing the mechanical properties of materials
- manufacture of instruments and apparatus for carrying out physical or chemical analyses:
 - polarimeters, photometers, refractometers, colorimeters, spectrometers, pH-meters, viscometers, surface tension instruments, etc.
- manufacture of instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases:
 - flow meters, level gauges, manometers, heat meters, etc.
- manufacture of diverse measuring, checking or testing instruments, apparatus or machines:
 - hydrometers, thermometers, barometers, revolution counters, taximeters, pedometers, tachometers, balancing machines, test benches, comparators, etc.

This subclass also includes:

- manufacture of optical type measuring and checking appliances and instruments

This subclass excludes:

- *manufacture of pumps incorporating measuring devices cf. 29.12/1*
- *manufacture of medical and surgical instruments cf. 33.10*
- *manufacture of industrial process control equipment cf. 33.30*
- *manufacture of optical microscopes cf. 33.40/2*

33.20/2 **Manufacture of non-electronic instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment**

This subclass includes:

- manufacture of laboratory type sensitive balances
- manufacture of drawing, marking-out or mathematical calculating instruments:
 - measuring rods and tapes, micrometers, callipers and gauges, etc.
- manufacture of microscopes other than optical microscopes and diffraction apparatus
- manufacture of apparatus for measuring or checking non-electrical quantities:
 - radiation detectors and counters, apparatus for testing and regulating vehicle motors, etc.
- manufacture of navigational, meteorological, geophysical and related instruments and apparatus:
 - surveying instruments, oceanographic or hydrological instruments, seismometers, range-finders, automatic pilots, sextants, ultrasonic sounding instruments, air navigation instruments and systems
- manufacture of electricity supply meters and supply meters for water, gas, petrol, etc.
- manufacture of machines and appliances for testing the mechanical properties of materials
- manufacture of instruments and apparatus for carrying out physical or chemical analyses:
 - polarimeters, photometers, refractometers, colorimeters, spectrometers, pH-meters, viscometers, surface tension instruments, etc.
- manufacture of instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases:
 - flow meters, level gauges, manometers, heat meters, etc.
- manufacture of diverse measuring, checking or testing instruments, apparatus or machines:
 - hydrometers, thermometers, barometers, revolution counters, taximeters, pedometers, tachometers, balancing machines, test benches, comparators, etc.

This subclass also includes:

- manufacture of optical type measuring and checking appliances and instruments

This subclass excludes:

- *manufacture of pumps incorporating measuring devices cf. 29.12/1*
- *manufacture of medical and surgical instruments cf. 33.10*
- *manufacture of industrial process control equipment cf. 33.30*
- *manufacture of binoculars, monoculars and similar optical devices cf. 33.40/2*
- *manufacture of optical microscopes cf. 33.40/2*

33.3 **Manufacture of industrial process control equipment**

33.30 **Manufacture of industrial process control equipment**

33.30/1 **Manufacture of electronic industrial process control equipment**

This subclass includes:

- design and assembly of electronic industrial continuous process control systems (also for automated production plants consisting of various machines, handling devices and centralised controlling apparatus)

- 33.30/2 **Manufacture of non-electronic industrial process control equipment**
This subclass includes:
– design and assembly of non-electronic industrial continuous process control systems (also for automated production plants consisting of various machines, handling devices and centralised controlling apparatus)
- 33.4 **Manufacture of optical instruments and photographic equipment**
- 33.40 **Manufacture of optical instruments and photographic equipment**
- 33.40/1 **Manufacture of spectacles and unmounted lenses**
This subclass includes:
– manufacture of optical elements mounted or not:
 ■ spectacle lenses and contact lenses
 ■ spectacle frames and frames fitted with lenses whether or not the lenses are optically worked: sun-glasses, protective glasses, corrective glasses, etc.
 ■ prisms, lenses, optical mirrors, colour filters, polarising elements, etc. of glass or other material
 ■ optical fibres and optical fibre cables for live transmission of images; endoscopy, lighting, live images
This subclass excludes:
– *manufacture of unworked glass optical elements cf. 26.15*
– *manufacture of optical fibre cables for coded data transmission cf. 31.30*
- 33.40/2 **Manufacture of optical precision instruments**
This subclass includes:
– manufacture of optical instruments:
 ■ optical microscopes, equipment for microphotography and micro projection, magnifying glasses, reading glasses, thread counters, etc.
 ■ binoculars, sight telescopes, telescopic sights and observation telescopes, astronomical equipment, etc.
– lasers, but excluding laser diodes, etc.
This subclass excludes:
– *manufacture of microscopes other than optical cf. 33.20*
– *manufacture of optical type measuring and checking appliances and instruments cf. 33.20*
- 33.40/3 **Manufacture of photographic and cinematographic equipment**
This subclass includes:
– manufacture of photographic and cinematographic equipment:
 ■ cameras
 ■ image projectors, enlargers and reducers
 ■ discharge lamps (“electronic”) and other flashlight apparatus
 ■ apparatus and equipment for photographic and cinematographic laboratories, apparatus for the projection of circuit patterns on sensitised semi-conductor materials, projection screens
This subclass excludes:
– *manufacture of photochemical products cf. 24.64*
– *manufacture of photographic flashbulbs cf. 31.50*
– *manufacture of television cameras, digital photographic cameras cf. 32.20/2*
- 33.5 **Manufacture of watches and clocks**
- 33.50 **Manufacture of watches and clocks**
This class includes:
– manufacture of clocks and watches of all kinds, including instrument panel clocks; watch and clock cases, including cases of noble metals; movements of all kinds for watches and clocks
– manufacture of time recording equipment and equipment for measuring, recording and otherwise displaying intervals of time, e.g. parking meters, process timers, time switches and other releases
– manufacture of components for clocks and watches, such as springs, jewels, dials, hands, metal watch bands and bracelets, plates, bridges and other parts
This class excludes:
– *manufacture of non-metallic watch bands cf. 19.20*

Subsection DM Manufacture of Transport Equipment**34 Manufacture of Motor Vehicles, Trailers and Semi-trailers****34.1 Manufacture of motor vehicles**

34.10 Manufacture of motor vehicles

This class includes:

- manufacture of passenger cars
- manufacture of commercial vehicles:
 - vans, lorries, over-the-road tractors for semi-trailers, dumpers for off road use, etc.
- manufacture of buses, trolley-buses and coaches
- manufacture of motor vehicle engines
- manufacture of chassis fitted with engines
- manufacture of other motor vehicles:
 - snow mobiles, golf carts, amphibious vehicles
 - fire engines, street sweepers, travelling libraries and banks, etc.

This class also includes:

- manufacture of motorcycle engines

This class excludes:

- *manufacture of agricultural and industrial tractors cf. 29.31, 29.52/2*
- *manufacture of tanks and other fighting vehicles cf. 29.60*
- *manufacture of electrical parts for motor vehicles cf. 31.61*
- *manufacture of bodies for motor vehicles cf. 34.20/1*
- *manufacture of parts and accessories of motor vehicles cf. 34.30*
- *maintenance, repair and alteration of motor vehicles cf. 50.20*

34.2 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

34.20 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

34.20/1 Manufacture of bodies (coachwork) for motor vehicles (except caravans)

This subclass includes:

- manufacture of bodies including cabs for motor vehicles
- outfitting of all types of motor vehicles (except caravans)

34.20/2 Manufacture of trailers and semi-trailers

This subclass includes:

- manufacture of trailers and semi-trailers:
 - tankers
- manufacture of containers for carriage by one or more modes of transport

This subclass excludes:

- *manufacture of trailers and semi-trailers specially designed for use in agriculture cf. 29.32*

34.20/3 Manufacture of caravans

This subclass includes:

- manufacture of caravan trailers
- outfitting of caravans

34.3 Manufacture of parts and accessories for motor vehicles and their engines

34.30 Manufacture of parts and accessories for motor vehicles and their engines

This class includes:

- manufacture of diverse parts and accessories of motor vehicles:
 - brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalysers, clutches, steering wheels, steering columns and steering boxes
- manufacture of parts and accessories of bodies for motor vehicles:
 - safety belts, airbags, doors, bumpers

This class also includes:

- manufacture of inlet and exhaust valves of internal combustion engines

DM

This class excludes:

- *manufacture of batteries for vehicles cf. 31.40*
- *manufacture of electrical equipment for motor vehicles cf. 31.61*
- *maintenance, repair and alteration of motor vehicles cf. 50.20*

35 Manufacture of Other Transport Equipment

35.1 Building and repairing of ships and boats

35.11 Building and repairing of ships

This class includes:

- building of commercial vessels: passenger vessels, ferry-boats, cargo ships, tankers, etc.
- building of warships
- building of fishing boats

This class also includes:

- construction of drilling platforms, floating or submersible
- construction of floating structures:
 - floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, etc.
- maintenance, repair or alteration of ships

This class excludes:

- *manufacture of ships' propellers cf. 28.75*
- *manufacture of marine engines cf. 29.11*
- *manufacture of navigational instruments cf. 33.20*
- *manufacture of amphibious motor vehicles cf. 34.10*
- *manufacture of inflatable boats or rafts cf. 35.12*

35.12 Building and repairing of pleasure and sporting boats

This class includes:

- building of inflatables
- building of sailboats with or without auxiliary motor
- building of motor boats
- building of other pleasure and sporting boats:
 - canoes, kayaks, skiffs
- maintenance, repair or alteration of pleasure boats

This class excludes:

- *manufacture of marine engines cf. 29.11*
- *manufacture of sailboards cf. 36.40*

35.2 Manufacture of railway and tramway locomotives and rolling stock

35.20 Manufacture of railway and tramway locomotives and rolling stock

This class includes:

- manufacture of electric and diesel rail locomotives
- manufacture of self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles
- manufacture of railway or tramway rolling stock, not self-propelled:
 - passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, and workshop vans, crane vans, tenders, etc.
- manufacture of specialised parts of railway or tramway locomotives or of rolling-stock:
 - bogies, axles and wheels, brakes and parts of brakes; hooks and coupling devices, buffers and buffer parts; shock absorbers; wagon and locomotive frames; bodies; corridor connections; etc.

This class excludes:

- *manufacture of unassembled rails cf. 27.10*
- *manufacture of engines and turbines cf. 29.11*
- *manufacture of electric motors cf. 31.10*
- *manufacture of electrical signalling, safety or traffic control equipment cf. 31.62*
- *minor repair and maintenance of rolling stock cf. 63.21*
- *minor repair and/or maintenance of rolling stock cf. 63.21*

35.3 Manufacture of aircraft and spacecraft**35.30 Manufacture of aircraft and spacecraft**

This class includes:

- manufacture of aeroplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes
- manufacture of helicopters
- manufacture of gliders, hang gliders
- manufacture of dirigibles and balloons
- manufacture of spacecraft and spacecraft launch vehicles, satellites, planetary probes, orbital stations, shuttles
- manufacture of parts and accessories of the aircraft of this class:
 - major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles, etc.
 - airscrews, helicopter rotors and propelled rotor blades
 - motors and engines of a kind typically found on aircraft
 - parts of turbo-jets and turbo-propellers
- manufacture of aircraft launching gear, deck arresters, etc.
- manufacture of ground flying trainers

This class excludes:

- *manufacture of parachutes cf. 17.40/2*
- *manufacture of military ballistic missiles cf. 29.60*
- *manufacture of ignition parts and other electrical parts for internal combustion engines cf.31.61*
- *manufacture of instruments used on aircraft cf. 33.20*
- *manufacture of air navigation systems cf. 33.20*

35.4 Manufacture of motorcycles and bicycles**35.41 Manufacture of motorcycles**

This class includes:

- manufacture of motorcycles, mopeds and cycles fitted with an auxiliary engine
- manufacture of side-cars
- manufacture of parts and accessories for motorcycles

This class excludes:

- *manufacture of engines for motorcycles cf. 34.10*
- *manufacture of parts for motorcycle engines cf. 34.30*
- *manufacture of bicycles cf. 35.42*
- *manufacture of invalid carriages cf. 35.43*

35.42 Manufacture of bicycles

This class includes:

- manufacture of non-motorised bicycles and other cycles (including delivery tricycles)
- manufacture of parts and accessories of bicycles

This class excludes:

- *manufacture of bicycles with auxiliary motor cf. 35.41*
- *manufacture of children's cycles other than bicycles cf. 36.50/9*

35.43 Manufacture of invalid carriages

This class includes:

- manufacture of invalid carriages with or without motor
- manufacture of parts and accessories of invalid carriages

35.5 Manufacture of other transport equipment not elsewhere classified**35.50 Manufacture of other transport equipment not elsewhere classified**

This class includes:

- manufacture of wheelbarrows, luggage trucks, hand-carts, etc.
- manufacture of vehicles drawn by animals

Subsection DN Manufacturing Not Elsewhere Classified**36 Manufacture of Furniture; Manufacturing Not Elsewhere Classified**

Division 36 is a residual group. The usual criteria for grouping classes into divisions have not been applied here.

Repair of products from division 36 generally falls under group 52.7 (Repair of personal and household goods), but there are some exceptions here such as the repair of furniture, musical instruments, professional sports equipment and automatic bowling alley equipment.

36.1 Manufacture of furniture**36.11 Manufacture of chairs and seats**

This class includes:

- manufacture of chairs and seats for offices, workrooms and domestic premises, of any material
- manufacture of chairs and seats for theatres, cinemas and the like, of any material
- manufacture of chairs and seats for transport equipment, of any material
- manufacture of sofas, sofasets and sofa sets
- manufacture of garden chairs and seats

This class also includes:

- finishing such as upholstery of chairs and seats

This class excludes:

- *manufacture of medical, surgical, dental or veterinary furniture cf. 33.10*

36.12 Manufacture of other office and shop furniture

This class includes:

- manufacture of special furniture for shops: counters, display cases, shelves, etc.
- manufacture of office furniture
- manufacture of furniture for churches, schools, restaurants

This class excludes:

- *manufacture of lighting fittings or lamps cf. 31.50*
- *manufacture of medical, surgical, dental or veterinary furniture cf. 33.10*

36.13 Manufacture of other kitchen furniture

This class includes:

- manufacture of kitchen furniture of any material

36.14 Manufacture of other furniture

This class includes:

- manufacture of furniture for bedrooms, living rooms, gardens, etc.

This class also includes:

- finishing of furniture such as spraying, painting, French polishing and upholstery except of chairs and seats

This class excludes:

- *manufacture of lighting fittings or lamps cf. 31.50*

36.15 Manufacture of mattresses

This class includes:

- manufacture of mattress supports
- manufacture of mattresses:
 - mattresses fitted with springs or stuffed or internally fitted with a supporting material
 - uncovered cellular rubber or plastic mattresses

This class excludes:

- *manufacture of pillows, pouffes, cushions, quilts and eiderdowns cf. 17.40/3*
- *manufacture of inflatable mattresses cf. 25.13*

DN

36.2 Manufacture of jewellery and related articles**36.21 Striking of coins**

This class includes:

- manufacture of coins including coins for use as legal tender, whether or not of precious metal

36.22 Manufacture of jewellery and related articles not elsewhere classified

This class includes:

- production of worked pearls
- production of precious and semi-precious stones in the worked state. Included is the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones
- working of diamonds
- 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
- manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals:
 - dinnerware, flatware, hollow-ware, toilet articles, office or desk articles, articles for religious use, etc.

This class also includes:

- personalised engraving on objects of precious metals

This class excludes:

- *manufacture of articles of base metal plated with precious metal cf. 28*
- *manufacture of watch cases and metal straps cf. 33.50*
- *manufacture of imitation jewellery cf. 36.61*

36.3 Manufacture of musical instruments**36.30 Manufacture of musical instruments**

This class includes:

- manufacture of stringed instruments
- manufacture of keyboard stringed instruments, including automatic pianos
- manufacture of keyboard pipe organs including harmoniums and similar keyboard instruments with free metal reeds
- manufacture of accordions and similar instruments including mouth organs
- manufacture of wind instruments
- manufacture of percussion musical instruments
- manufacture of musical instruments, the sound of which is produced electronically
- manufacture of musical boxes, fairground organs, calliopes, etc.
- manufacture of instrument parts and accessories:
 - metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments, etc.

This class also includes:

- manufacture of whistles, call horns and other mouth blown sound signalling instruments

This class excludes:

- *publishing and reproduction of pre-recorded audio and videotapes, CDs and DVDs cf. 22.1, 22.3, 92.11*
- *manufacture of microphones, amplifiers, loudspeakers, head-phones and similar components cf. 32.30*
- *manufacture of record players, tape recorders and the like cf. 32.30*
- *manufacture of toy instruments cf. 36.50/9*
- *piano tuning cf. 52.74*

36.4 Manufacture of sports goods**36.40 Manufacture of sports goods**

This class includes:

- manufacture of articles and equipment for sports, outdoor and indoor games:
 - hard, soft and inflatable balls
 - rackets, bats and clubs
 - skis, bindings and poles

DN

- sailboards
- requisites for sport fishing including landing nets
- requisites for hunting, mountain climbing, etc.
- leather sports gloves and sports headgear
- basins for swimming and paddling pools, etc.
- ice-skates, roller-skates, etc.
- bows and crossbows
- gymnasium, fitness centre or athletic equipment

This class excludes:

- *manufacture of boat sails cf. 17.40/2*
- *manufacture of sport clothing cf. 18*
- *manufacture of saddlery and harness cf. 19.20*
- *manufacture of sports footwear cf. 19.30*
- *manufacture of weapons and ammunition cf. 29.60*
- *manufacture of sports vehicles other than toboggans and the like cf. Divisions 34–35*
- *manufacture of boats cf. 35.12*
- *manufacture of billiard tables and bowling equipment cf. 36.50/1*
- *manufacture of whips and riding crops cf. 36.63/9*

36.5 Manufacture of games and toys

36.50 Manufacture of games and toys

36.50/1 Manufacture of professional and arcade games and toys

This subclass includes:

- manufacture of pin-tables, coin-operated games, billiards, special tables for casino games, automatic bowling alley equipment, etc.
- manufacture of articles for funfairs

This subclass excludes:

- *manufacture of festive, carnival or other entertainment articles cf. 36.63/9*

36.50/2 This code is no longer in use

36.50/9 Manufacture of other games and toys not elsewhere classified

This subclass includes:

- manufacture of dolls and doll garments and accessories
- manufacture of toy animals
- manufacture of wheeled toys designed to be ridden including tricycles
- manufacture of toy musical instruments
- manufacture of domestic electronic games: video game machines, chess, etc.
- manufacture of articles for table or parlour games
- manufacture of playing cards
- manufacture of reduced-size ("scale") models and similar recreational models, electrical trains, construction sets, etc.
- manufacture of puzzles, etc.

This subclass excludes:

- *manufacture of bicycles cf. 35.42*
- *manufacture of festive, carnival or other entertainment articles cf. 36.63/9*
- *publishing of computergames software cf. 72.21*

36.6 Miscellaneous manufacturing not elsewhere classified

36.61 Manufacture of imitation jewellery

36.62 Manufacture of brooms and brushes

This class includes:

- manufacture of brooms and brushes including brooms 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.
- manufacture of shoe and clothes brushes

36.63 Other manufacturing not elsewhere classified

36.63/1 Manufacture of miscellaneous stationers' goods

This subclass includes:

- manufacture of pens and pencils of all kinds whether or not mechanical
- manufacture of pencil leads
- manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets
- manufacture of prepared typewriter ribbons and inked pads

36.63/2 *This code is no longer in use*

36.63/9 Other manufacturing not elsewhere classified

This subclass includes:

- manufacture of baby carriages
- manufacture of umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners
- manufacture of cigarette lighters and matches
- manufacture of articles of personal use: smoking pipes, combs, hair slides, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows
- manufacture of roundabouts, swings, shooting galleries and other fairground amusements
- manufacture of linoleum and hard non-plastic surface floor coverings
- manufacture of miscellaneous articles: candles, tapers and the like, artificial flowers, fruit and foliage, jokes and novelties, hand sieves and hand riddles, tailors dummies, etc.
- taxidermy activities

This subclass excludes:

- *manufacture of lighter wicks cf. 17.54/2*
- *manufacture of glass inners for vacuum flasks and other vacuum vessels cf. 26.13*

37

Recycling

This division includes:

- processing of waste and scrap and other articles, whether used or not, into secondary raw materials. A transformation process is required, either mechanical or chemical. Typically, in terms of commodities, input consists of waste and scrap, the input being sorted or unsorted but normally unfit for further direct use in an industrial process. The output is made fit for direct use in an industrial manufacturing process. The resulting secondary raw material is to be considered an intermediate good with a value, but it is not a final new product.

This division excludes:

- *manufacture of new final products from (whether or not self-manufactured) secondary raw materials cf. 14 to 36*
- *wholesale of waste and scrap, including collecting, sorting, separating, stripping of used goods such as cars in order to obtain reusable parts, (re)packing storage and delivery, but without a real transformation process cf. 50 51, 52*
- *wholesale or retail sale of second-hand goods cf. 50, 51, 52.50*
- *treatment of waste, not for further use in an industrial manufacturing process, but with the aim of disposal cf. 90*

37.1 Recycling of metal waste and scrap

37.10 Recycling of metal waste and scrap

This class includes:

- processing of metal waste and scrap and of metal articles into secondary raw material. Examples for mechanical or chemical transformation processes are:
 - mechanical crushing of metal waste such as used cars, washing machines, bikes, etc. with subsequent sorting and separation
 - mechanical reduction of large iron pieces such as railway wagons
 - shredding of metal waste, end of life vehicles, etc.
 - other methods of mechanical treatment such as cutting, pressing to reduce volume

This class excludes:

- *manufacture of new final metals or new final metal products from (whether or not self-manufactured) secondary metal raw materials cf. 27 or 28.*

DN

- *car dismantling sites, demolition of machinery, computers in order to obtain reusable parts, etc., including trade in second-hand spare parts cf. 50, 51 and 52*
- *disposal of used goods such as refrigerators to eliminate harmful waste cf. 90*

37.2**Recycling of non-metal waste and scrap**

37.20

Recycling of non-metal waste and scrap

This class includes:

- processing of non-metal waste and scrap and of non-metal articles into secondary raw material. Examples for transformation processes are:
 - reclaiming of rubber such as used tyres to produce secondary raw material
 - sorting and pelleting of plastics to produce secondary raw material for tubes, flower pots, pallets and the like
 - processing (cleaning, melting, grinding) of plastic or rubber waste to granulates
 - reclaiming of chemicals from chemical waste
 - crushing, cleaning and sorting of glass
 - crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw materials
 - mechanical crushing and grinding of waste from the construction and demolition of buildings (including wood), asphalt
 - processing of used cooking oils and fats into secondary raw materials for pet food or feed for farm animals
 - processing of other food waste and food residual substances into secondary raw material

This class excludes:

- *production of new final products from (whether or not self-manufactured) secondary raw material such as spinning of yarn from garnetted stock or making pulp from waste paper or retreading tyres should be classified in the appropriate class of manufacture cf. 14 to 36*
- *treatment of food residual substances to manufacture food products cf. 15*
- *treatment of slaughter waste to produce animal feeds cf. 15.7*
- *reprocessing of nuclear fuels and treatment of radio-active nuclear waste cf. 23.30*
- *manufacture of compost cf. 24.15*
- *wholesale in non-metal waste and scrap, including collecting, sorting, packing, dealing, etc., but without a real transformation process cf. 51.57*
- *wholesale or retail sale of second-hand goods cf. 50, 51 and 52.50*
- *incineration, dumping, burying, etc. of waste cf. 90*
- *treatment and disposal of transition radioactive waste from hospitals, etc. cf. 90.02*
- *treatment and disposal of toxic, contaminated waste cf. 90.02*
- *disposal of food, beverages and tobacco waste cf. 90*
- *waste treatment by composting plants with the aim of disposal and a resulting by-product (compost) cf. 90.02*

Section E Electricity, Gas and Water Supply

This section covers the activity of providing electric power, natural gas, steam supply and water supply through a permanent infrastructure (network) of lines, mains and pipes. The size of the network is not decisive. Also included is electricity, gas, steam and water supply and the like in industrial parks or blocks of flats.

Production, infrastructure management and supplying end users may be handled by the same or a different unit. Units engaged in the supply of electricity and/or gas and/or steam and hot water and/or water have to be classified according to their principal activity.

40 Electricity, Gas, Steam and Hot Water Supply**40.1 Production and distribution of electricity**

40.11 Production of electricity

This class includes:

- operation of generation facilities that produce electricity; including thermal, nuclear, hydroelectric, gas turbine, diesel and renewable.

40.12 Transmission of electricity

This class includes:

- operation of transmission systems that convey electricity from the generation facility to the distribution system

40.13 Distribution and trade of electricity

This class includes:

- 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
- sale of electricity to the user
- activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others

40.2 Manufacture of gas; distribution of gaseous fuels through mains

40.21 Manufacture of gas

This class includes:

- production of gas for the purposes of gas supply by carbonisation of coal, from by-products of agriculture or from waste
- manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types including natural gas

This class excludes:

- operation of coke ovens cf. 23.10
- manufacture of refined petroleum products cf. 23.20
- manufacture of industrial gases cf. 24.11
- bulk sale of gaseous fuels, or its sale in canisters cf. 51.12, 51.51, 52.48, 52.6

40.22 Distribution and trade of gaseous fuels through mains

This class includes;

- transportation, distribution and supply of gaseous fuels through a system of mains
- sale of gas to the user through mains
- activities of gas brokers or agents that arrange the sale of gas over gas distribution systems operated by others

This class excludes:

- bulk sale of gaseous fuels, or its sale in canisters cf. 51.12, 51.51, 52.48, 52.6
- transportation of gases by pipelines (other than mains) cf. 60.30

40.3 Steam and hot water supply

40.30 Steam and hot water supply

This class includes:

- production, collection and distribution of steam and hot water for heating, power and other purposes

This class also includes:

- production and distribution of chilled water or ice for cooling purposes

41 Collection, Purification and Distribution of Water**41.0 Collection, purification and distribution of water**

41.00 Collection, purification and distribution of water

This class includes:

- collection, purification and distribution of water
- desalting of sea water to produce water as the principal product of interest

This class excludes:

- *irrigation system operation for agricultural purposes cf. 01.41*
- *treatment of waste water solely in order to prevent pollution cf. 90*

Section F
45

Construction
Construction

This division includes general construction and special trade construction for buildings and civil engineering, building installation and building completion. It includes new work, repair, additions and alterations, the erection of pre-fabricated buildings or structures on the site and also constructions of a temporary nature.

General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings and the like, or the construction of heavy constructions such as motorways, roads, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines and sports facilities. This work can be carried out on own account or on a fee or contract basis. Part of the work or sometimes the whole of the practical work can be carried out by subcontractors.

Special trade construction includes the construction of parts of buildings and civil engineering works or preparation for this purpose. It is usually specialised in one aspect common to different structures, requiring specialised skills or equipment. Activities such as pile driving, foundation work, water well drilling, carcass work, concrete work, brick laying, stone setting, scaffolding, roof covering and the like, are covered. The erection of steel structures is also included provided that the parts are not produced by the same unit. Special trade construction will mostly be carried out under contract.

Building installation activities include the installation of all kinds of utilities that make the construction function as such. These activities are usually performed at the site of the construction, although parts of the job may be carried out in a workshop. Included are activities such as plumbing, installation of heating and air-conditioning systems, aerials, alarm and other electrical work, sprinkler systems, elevators and escalators. Also included are insulation work (water, heat, sound), sheet metal work, commercial refrigeration work, the installation of illumination and signalling systems for roads, railways, airports, harbours and the like. Repair work relating to the above mentioned activities is also included.

Building completion activities encompass activities such as glazing, plastering, painting and decorating, floor and wall tiling or covering with other materials like parquet, carpets, wallpaper, floor sanding, finish carpentry, acoustical work, cleaning of the exterior. Repair work relating to the above mentioned activities is also included.

This division excludes:

- lawn and garden installation and maintenance and tree surgeon activities cf. 01.41
- manufacture of building materials cf. Sections C and D
- erecting or installing industrial equipment see section D (e.g. installation of industrial furnaces, turbines, etc.)
- construction activities directly related to extraction of oil and natural gas cf. 11.20. However, the construction of buildings, roads, etc. on the site remains in this class
- erecting or installing industrial equipment see section D (e.g. installation of industrial furnaces, turbines, etc.)
- erection of complete fabricated buildings or structures from self-manufactured parts is classified in the relevant category in manufacturing, depending on the material chiefly used, except if the material is concrete, in which case it remains classified here
- installation of self-manufactured carpentry or joinery is classified in the relevant category in manufacturing depending on the material used e.g. wood in 20.30 (Manufacture of builders' carpentry and joinery)
- erection of metal structures from self-manufactured parts cf. 28.11
- architectural and engineering activities are classified in 74.20 (Architectural and engineering activities and related technical consultancy)
- project management for construction cf. 74.20
- cleaning of windows, inside and outside, chimneys, boilers, interiors, etc. cf. 74.70

45.1
45.11

Site preparation
Demolition and wrecking of buildings; earth moving

This class includes:

- demolition or wrecking of buildings and other structures
- clearing of building sites
- earthmoving: excavation, landfill for construction purposes, levelling and grading of construction sites, trench digging, rock removal, blasting, etc.
- site preparation for mining:
 - earth moving and other development and preparation of mineral properties and sites

This class also includes:

- building site drainage
- drainage of agricultural or forestry land

- 45.12 **Test drilling and boring**
 This class includes:
 – test drilling, test boring and core sampling for construction, geophysical, geological or any other similar purpose
 This class excludes:
 – drilling of production oil or gas wells cf. 11.20
 – water well drilling cf. 45.25
 – shaft sinking cf. 45.25
 – geophysical, geological and seismic surveying cf. 74.20/6
- 45.2 **Building of complete constructions or parts thereof; civil engineering**
- 45.21 **General construction of buildings and civil engineering works**
- 45.21/1 **Construction of commercial buildings**
 This subclass includes:
 – assembly and erection of prefabricated commercial buildings on the site
 This subclass excludes:
 – erection of complete prefabricated constructions from self-manufactured parts not of concrete cf. Divisions 20, 26 and 28
 – construction work other than of buildings for stadiums, swimming pools, gymnasiums, tennis courts, golf courses and other sports installations cf. 45.23
 – building installation cf. 45.3
 – building completion cf. 45.4
 – architectural and engineering activities cf. 74.20
 – project management for construction cf. 74.20
- 45.21/2 **Construction of domestic buildings**
 This subclass also includes:
 – assembly and erection of prefabricated domestic buildings on the site
 This subclass excludes:
 – erection of complete prefabricated constructions from self-manufactured parts not of concrete cf. Divisions 20, 26 and 28
 – building installations cf. 45.3
 – building completion cf. 45.4
 – architectural and engineering activities cf. 74.20
 – project management for construction cf. 74.20
- 45.21/3 **Construction of civil engineering constructions**
 This subclass includes:
 – construction of civil engineering constructions:
 ■ bridges, including those for elevated highways, viaducts, tunnels and subways
 ■ long distance pipelines, communication and power lines
 ■ urban pipelines, urban communication and power lines; ancillary urban work
 – assembly and erection of prefabricated civil engineering constructions on the site
 This subclass excludes:
 – service activities incidental to oil and gas extraction cf. 11.20
 – erection of complete prefabricated constructions from self-manufactured parts not of concrete cf. Divisions 20, 26 and 28
 – architectural and engineering activities cf. 74.20
 – project management for construction cf. 74.20
- 45.22 **Erection of roof covering and frames**
 This class includes:
 – erection of roofs
 – roof covering
 – waterproofing, including hydrophobic wall treatment
- 45.23 **Construction of motorways, roads, railways, airfields and sport facilities**
 This class includes:
 – construction of motorways, streets, roads, other vehicular and pedestrian ways
 – construction of railways
 – construction of airfield runways

- construction work other than of buildings for stadiums, swimming pools, gymnasiums, tennis courts, golf courses and other sports installations
- painting of markings on road surfaces and car parks
- surface work on elevated highways, bridges and tunnels
- installation of crash barriers, traffic signs and the like

This class excludes:

- *preliminary earth moving cf. 45.11*

45.24 Construction of water projects

This class includes:

- construction of:
 - waterways, harbour and river works, pleasure ports (marinas), locks, etc.
 - dams and dykes
- dredging
- sub-surface work

45.25 Other construction work involving special trades

This class includes:

- construction activities specialising in one aspect common to different kinds of structures, requiring specialised skills or equipment:
 - construction of foundations, including pile driving
 - water well drilling and construction, shaft sinking
 - erection of not self-manufactured steel elements
 - steel bending
 - bricklaying and stone setting
 - scaffolds and work platform erecting and dismantling, including renting of scaffolds and work platforms
 - erection of chimneys and industrial ovens
 - de-humidification of buildings
 - lifting work
 - work with specialist access requirements necessitating climbing skills and the use of related equipment i.e. working at height on tall structures

This class excludes:

- *renting of scaffolds without erection and dismantling cf. 71.32*

45.3 Building installation

45.31 Installation of electrical wiring and fittings

This class includes:

- installation in buildings or other construction projects of:
 - electrical wiring and fittings
 - telecommunications wiring
 - electrical heating systems, including electric solar energy collectors
 - lifts and escalators
 - fire alarms
 - burglar alarm systems
 - residential antennas and aerials
 - lightning conductors, etc.

This class excludes:

- *installation of telecommunication systems cf. 32.20*

45.32 Insulation work activities

This class includes:

- installation in buildings or other construction projects of thermal, sound or vibration insulation

This class excludes:

- *waterproofing cf. 45.22*

45.33 Plumbing

This class includes:

- installation in buildings or other construction projects of:
 - plumbing and sanitary equipment
 - gas fittings
 - heating, ventilation, refrigeration or air conditioning equipment and ducts

- non-electric solar energy collectors
- sprinkler systems

This class excludes:

- installation of electrical heating systems cf. 45.31

45.34 **Other building installation**

This class includes:

- installation of illumination and signalling systems for roads, railways, airports and harbours
- installation in buildings or other construction projects of fittings and fixtures not elsewhere classified
- general technical repair and maintenance of building installations

45.4 **Building completion**

45.41 **Plastering**

This class includes:

- application in buildings or other construction projects of interior and exterior plaster or stucco including related lathing materials

45.42 **Joinery installation**

This class includes:

- installation of not self-manufactured doors, windows, door and window frames, fitted kitchens, staircases, shop fittings and the like, of wood or other materials
- interior completion such as ceilings, wooden wall coverings, movable partitions, etc.

This class excludes:

- laying of parquet and other wood floor coverings cf. 45.43

45.43 **Floor and wall covering**

This class includes:

- laying, tiling, hanging or fitting in buildings or other construction projects of:
 - ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting
 - parquet and other wood floor coverings
 - carpets and linoleum floor coverings including of rubber or plastic
 - terrazzo, marble, granite or slate floor or wall coverings
 - wallpaper

This class excludes:

- activities of interior decoration designers cf. 74.8712

45.44 **Painting and glazing**

This class includes:

- interior and exterior painting of buildings
- painting of civil engineering structures
- installation of glass, mirrors, etc.

This class excludes:

- installation of windows cf. 45.42

45.45 **Other building completion**

This class includes:

- installation of private swimming pools
- steam cleaning, sandblasting and similar activities for building exteriors
- other building completion and finishing work not elsewhere classified

This class excludes:

- interior cleaning of buildings and other structures cf. 74.70

45.5 **Renting of construction or demolition equipment with operator**

45.50 **Renting of construction or demolition equipment with operator**

This class includes:

- renting of cranes with operator

This class excludes:

- renting of construction or demolition machinery and equipment without operators cf. 71.32

Section G Wholesale and Retail Trade; Repair of Motor Vehicles, Motorcycles and Personal and Household Goods

This section includes wholesale and retail sale (sale without transformation) of any type of goods and services incidental to the sale of the merchandise. Wholesaling and retailing are the final steps in the distribution of merchandise. Also included in this section is the repair of motor vehicles and installation and repair of personal and household goods.

Sale without transformation is considered to include the usual operations or manipulations associated with trade, e.g. sorting, grading and assembling of goods, mixing (blending) of goods (e.g. wine), bottling (with or without preceding bottle cleaning), packing, breaking bulk and re-packing for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products and cutting out of wooden fibreboards or metal sheets on own account.

Wholesale is the re-sale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers. It also includes acting as agents or brokers in buying merchandise for, or selling merchandise to, such persons or companies. The principal types of business included are wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers and co-operative buying associations. Sales branches and sales offices (but not retail stores) which are maintained by manufacturing or mining units separately from their plants or mines for the purpose of marketing their products and which do not merely take orders to be filled by direct shipment from the plants or mines are also included. Also in wholesaling are merchandise and commodity brokers, commission merchants and agents and assemblers, and buyers and co-operative associations engaged in the marketing of farm products. Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack, redistribute in smaller lots (e.g. pharmaceuticals) store, refrigerate, deliver and install goods, and engage in sales promotion and label design for their customers.

Retailing is the re-sale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption, by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer co-operatives, 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.

50 Sale, Maintenance and Repair of Motor Vehicles and Motorcycles; Retail Sale of Automotive Fuel

This division includes:

- all activities (except manufacture and renting) related to motor vehicles and motorcycles including lorries and trucks:
 - wholesale and retail sale of new and second hand vehicles
 - maintenance and repair
 - wholesale and retail sale of parts and accessories
 - activities of commission agents involved in wholesale or retail sale of vehicles
 - washing, polishing and towing of vehicles, etc.

This division also includes:

- retail sale of automotive fuel and lubricating or cooling products

This division excludes:

- *renting of motor vehicles cf. 71.10*
- *renting of motorcycles cf. 71.21*

50.1 Sale of motor vehicles

50.10 Sale of motor vehicles

50.10/1 Sale of new motor vehicles

This subclass includes:

- wholesale and retail sale of new motor vehicles:
 - passenger motor vehicles including specialised passenger motor vehicles such as ambulances and minibuses, etc.
 - lorries, trailers and semi-trailers
 - camping vehicles such as caravans and motorhomes

This subclass also includes:

- wholesale and retail sale of new off-road motor vehicles (jeeps, etc.)
- wholesale and retail sale by commission agents
- sale of new cars via the internet

This subclass excludes:

- *wholesale and retail sale of parts and accessories for motor vehicles cf. 50.30*

50.10/2 Sale of used motor vehicles

This subclass includes:

- wholesale and retail sale of used motor vehicles
 - passenger motor vehicles including specialised passenger motor vehicles such as ambulances and mini-buses, etc.
 - lorries, trailers and semi-trailers
 - camping vehicles such as caravans and motorhomes

This subclass also includes:

- wholesale and retail sale of used off-road motor vehicles (jeeps, etc)
- wholesale and retail sale by commission agents
- car auctions and internet car auctions

This subclass excludes:

- *wholesale and retail sale of parts and accessories for motor vehicles cf. 50.30*

50.2 Maintenance and repair of motor vehicles**50.20 Maintenance and repair of motor vehicles**

This class includes:

- maintenance and repair of motor vehicles:
 - mechanical repairs
 - electrical repairs
 - electronic injection systems repair
 - ordinary servicing
 - bodywork repair
 - repair of motor vehicle parts
 - washing, polishing, etc.
 - spraying and painting
 - repair of screens and windows
 - repair of motor vehicle seats
- tyre and tube repair, fitting or replacement
- anti-rust treatment
- towing
- installation of parts and accessories not as part of the production process
- roadside assistance

This class excludes:

- *retreading and rebuilding of tyres cf. 25.12*
- *maintenance and repair of caravans cf. 34.20/3*
- *maintenance and repair of containers for carriage by one or more modes of transport cf. 34.20/2*

50.3 Sale of motor vehicle parts and accessories**50.30 Sale of motor vehicle parts and accessories****50.4 Sale, maintenance and repair of motorcycles and related parts and accessories****50.40 Sale, maintenance and repair of motorcycles and related parts and accessories**

This class includes:

- wholesale and retail sale of motorcycles including mopeds
- wholesale and retail sale, including mail order, of parts and accessories for motorcycles
- activities of commission agents
- maintenance and repair of motorcycles

This class excludes:

- *sale, maintenance and repair of bicycles and related parts and accessories cf. 51.18, 51.47/9, 52.48/5, 52.74*

50.5 Retail sale of automotive fuel**50.50 Retail sale of automotive fuel**

This class includes:

- retail sale of fuel for motor vehicles and motorcycles

This class also includes:

- retail sale of lubricating products and cooling products for motor vehicles

This class excludes:

- *wholesale of fuels cf. 51.51*

51 Wholesale Trade And Commission Trade, Except Of Motor Vehicles And Motorcycles

This division includes:

- re-sale (sale without transformation) of new and used goods to retailers, industrial, commercial, institutional or professional users, or to other wholesalers, or acting as agents in buying merchandise for, or selling merchandise to, such persons or companies:
 - activities of wholesale merchants, jobbers, industrial distributors, exporters, importers, co-operative buying associations, merchandise and commodity brokers, commission merchants and agents and assemblers, buyers and co-operative associations engaged in the marketing of farm products

This division also includes:

- the usual manipulations involved in wholesaling such as assembling, sorting and grading of goods in large lots, break bulks, re-packing and bottling, redistribution in smaller lots (e.g. pharmaceuticals), storage, refrigeration, delivery and installation of goods on own account
- packing of solid goods and bottling of liquid or gaseous goods, including blending and filtering on own account

This division excludes:

- *wholesale of motor vehicles, caravans and motorcycles cf. 50.10, 50.40*
- *wholesale of motor accessories cf. 50.30*
- *renting and leasing of goods cf. 71*
- *packing of solid goods and bottling of liquids or gaseous goods, including blending for third parties cf. 74.82*

51.1 Wholesale on a fee or contract basis

This group includes:

- activities of commission agents, commodity brokers and all other wholesalers who trade on behalf and on the account of others
- activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet

This group also includes:

- activities of wholesale auction houses, including internet wholesale auctions

This group excludes:

- *activities of commission agents serving sales of motor vehicles and motorcycles cf. 50.10, 50.40*
- *wholesale trade in own name cf. 51.2-51.9*
- *retail sale by agents cf. 52*
- activities of insurance agents cf. 67.20
- activities of real estate agents cf. 70.3

51.11 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods**51.12 Agents involved in the sale of fuels, ores, metals and industrial chemicals**

This class also includes:

- agents involved in the sale of fertilizer

51.13 Agents involved in the sale of timber and building materials**51.14 Agents involved in the sale of machinery, industrial equipment, ships and aircraft**

This class also includes:

- agents involved in the sale of agricultural machinery
- agents involved in the sale of office machinery

- 51.15 Agents involved in the sale of furniture, household goods, hardware and ironmongery
- 51.16 Agents involved in the sale of textiles, clothing, footwear and leather goods
This class also includes:
– agents involved in the sale of fur
- 51.17 Agents involved in the sale of food, beverages and tobacco
- 51.18 Agents specialising in the sale of particular products or ranges of products not elsewhere classified
This class also includes:
– agents involved in the sale of bicycles
- 51.19 Agents involved in the sale of a variety of goods
- Groups 51.2 – 51.9 include wholesale on own account only**
- 51.2 Wholesale of agricultural raw materials and live animals**
- 51.21 Wholesale of grain, seeds and animal feeds
This class also includes:
– wholesale of seed potatoes
– wholesale of feed for farm animals
– wholesale of material, residues and by-products used for animal feed
- 51.22 **Wholesale of flowers and plants**
This class includes:
– wholesale of tulip bulbs
This class excludes:
– *wholesale of textile fibres cf. 51.56*
- 51.23 Wholesale of live animals
- 51.24 Wholesale of hides, skins and leather
- 51.24/1 Wholesale of furskins
- 51.24/9 Wholesale of hides, skins and leather not elsewhere classified
- 51.25 Wholesale of unmanufactured tobacco
- 51.3 Wholesale of food, beverages and tobacco**
- 51.31 Wholesale of fruit and vegetables
This class includes:
– wholesale of unprocessed fruit and vegetables including potatoes
- 51.32 **Wholesale of meat and meat products**
This class includes:
– wholesale of meat, poultry meat, game meat, processed meat and meat products
- 51.33 **Wholesale of dairy produce, eggs and edible oils and fats**
- 51.33/1 **Wholesale of dairy produce**
This class includes:
– wholesale of dairy produce such as liquid and powdered milk cream cheese, butter yoghurts and similar dairy products
- 51.33/2 **Wholesale of eggs**
- 51.33/3 **Wholesale of edible oils and fats**
This subclass includes:
– wholesale of edible oils and fats of animal and vegetable origin
- 51.34 **Wholesale of alcoholic and other beverages**
- 51.34/1 **Wholesale of fruit and vegetable juices, mineral waters and soft drinks**
- 51.34/2 **Wholesale of wine, beer, spirits and other alcoholic beverages**
This subclass also includes:
– wholesale of alcoholic beverages
– buying of wine in bulk and bottling without transformation
– buying of wine in bulk with blending, purification, bottling and resale

- 51.35 Wholesale of tobacco products
- 51.36 Wholesale of sugar and chocolate and sugar confectionery
- 51.37 Wholesale of coffee, tea, cocoa and spices
- 51.38 Wholesale of other food including fish, crustaceans and molluscs
This class also includes:
- wholesale of potato products
 - wholesale of feed for pet animals
- 51.39 Non-specialised wholesale of food, beverages and tobacco
- 51.4 Wholesale of household goods
- 51.41 Wholesale of textiles
This class includes:
- wholesale of yarn
 - wholesale of fabrics
 - wholesale of household linen, etc.
 - wholesale of haberdashery: needles, sewing thread, etc.
- This class excludes:*
- *wholesale of textile fibres cf. 51.56*
- 51.42 Wholesale of clothing and footwear
- 51.42/1 Wholesale of adults' fur and leather clothing
This subclass includes:
- wholesale of clothing accessories such as gloves, of fur or leather
 - wholesale of fur articles
- This subclass excludes:*
- *wholesale of leather goods cf. 51.47/9*
- 51.42/2 Wholesale of children's and infants' clothing
- 51.42/3 Wholesale of footwear
This subclass excludes:
- *wholesale of sports footwear cf. 51.47/9*
- 51.42/9 Wholesale of clothing not elsewhere classified
This subclass also includes:
- wholesale of sports clothes
 - wholesale of clothing accessories such as gloves, ties and braces
 - wholesale of umbrellas
- This subclass excludes:*
- *wholesale of jewellery cf. 51.47/3*
 - *wholesale of imitation jewellery cf. 51.47/4*
- 51.43 Wholesale of electrical household appliances and radio and television goods
- 51.43/1 Wholesale of gramophone records, audio tapes, compact discs and video tapes and of the equipment on which these are played
This subclass also includes:
- wholesale of DVDs and DVD players
- 51.43/9 Wholesale of radios and televisions; wholesale of electrical household appliances not elsewhere classified
This subclass also includes:
- wholesale of lighting equipment
 - wholesale of wire and switches and other installation equipment for domestic use
- 51.44 Wholesale of china and glassware, wallpaper and cleaning materials
- 51.45 Wholesale of perfume and cosmetics

- 51.46 **Wholesale of pharmaceutical goods**
This class also includes:
- wholesale of instruments and devices for doctors and hospitals
 - wholesale of orthopaedic goods
- 51.47 **Wholesale of other household goods**
- 51.47/1 **Wholesale of furniture**
This subclass excludes:
- *wholesale of office furniture cf. 51.85*
- 51.47/2 *This code is no longer in use*
- 51.47/3 **Wholesale of jewellery**
- 51.47/4 **Wholesale of imitation jewellery**
- 51.47/5 **Wholesale of musical instruments**
- 51.47/6 **Wholesale of photographic goods**
- 51.47/7 **Wholesale of toys and games**
This subclass also includes:
- video games
- 51.47/8 **Wholesale of travel and fancy goods**
- 51.47/9 **Wholesale of other household goods not elsewhere classified**
This subclass includes:
- wholesale of carpets and other floor coverings and non-electrical household appliances
 - wholesale of stationery, books, magazines and newspapers, optical goods, leather goods, watches and clocks, sports goods, bicycles and their parts and accessories, wooden ware, wickerwork and cork ware, etc.
- 51.5 **Wholesale of non-agricultural intermediate products, waste and scrap**
- 51.51 **Wholesale of solid, liquid and gaseous fuels and related products**
- 51.51/1 **Wholesale of petroleum and petroleum products**
This subclass includes:
- wholesale of automotive fuels
- 51.51/2 *This code is no longer in use*
- 51.51/9 **Wholesale of other fuels and related products**
This subclass includes:
- wholesale of greases, lubricants, oils, etc.
- 51.52 **Wholesale of metals and metal ores**
This class includes:
- wholesale of ferrous and non-ferrous metal ores
 - wholesale of ferrous and non-ferrous metals in primary forms
 - wholesale of ferrous and non-ferrous semi-finished metal products not elsewhere classified
 - wholesale of gold and other precious metals
- This class excludes:*
- *wholesale of waste and scrap cf. 51.57*
 - *dealing in gold bullion for financial purposes cf. 65.23*
- 51.53 **Wholesale of wood, construction materials and sanitary equipment**
This class includes:
- wholesale of paint and varnish
 - wholesale of wood in the rough
 - wholesale of products of primary processing of wood
 - wholesale of construction materials:
 - sand, gravel
 - wholesale of flat glass

- wholesale of sanitary equipment:
 - baths, washbasins, toilets and other sanitary porcelain

51.54 Wholesale of hardware, plumbing and heating equipment and supplies

This class also includes:

- wholesale of sanitary installation equipment:
 - tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes, etc.
- wholesale of tools such as hammers, saws, screwdrivers and other hand tools

51.55 Wholesale of chemical products

This class includes:

- wholesale of industrial chemicals:
 - aniline, printing ink, essential oils, industrial gases, chemical glues, colouring matter, synthetic resin, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphur, starch derivatives, etc.
- wholesale of fertilisers and agro-chemical products
- wholesale of plastic materials in primary forms
- wholesale of rubber

51.56 Wholesale of other intermediate products

This class also includes:

- wholesale of textile fibres, etc.
- wholesale of paper in bulk
- wholesale of precious stones

51.57 Wholesale of waste and scrap

This class includes:

- wholesale (purchase and sale) 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, (re) packing, storage and delivery, but without a real transformation process. Additionally the purchased and sold waste has a remaining value
- dismantling of end-of-life vehicles (dismantling of cars; wholesale in car wrecks; sale of parts from wrecks to private persons and professional users)

This class excludes:

- processing of waste and scrap and other materials into secondary raw material. A real transformation process is required. The resulting secondary raw material is fit for direct use in an industrial manufacturing process and is not a final new product cf. 37.10, 37.20
- shredding of cars by means of a mechanical process cf. 37.10
- retail sale of second hand goods cf. 52.50
- treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal cf. 90
- collection and treatment of household and industrial waste cf. 90

51.6 *This code is no longer in use*

51.7 *This code is no longer in use*

51.8 Wholesale of machinery, equipment and supplies**51.81 Wholesale of machine tools**

This class also includes:

- wholesale of computer-controlled machine tools

51.82 Wholesale of mining, construction and civil engineering machinery**51.83 Wholesale of machinery for the textile industry and of sewing and knitting machines**

This class also includes:

- wholesale of computer-controlled machinery for the textile industry and of computer-controlled sewing and knitting machines

51.84 Wholesale of computers, computer peripheral equipment and software**51.85 Wholesale of other office machinery and equipment**

This class includes:

- wholesale of other office machinery and equipment such as typewriters, adding machines
- wholesale of office furniture, etc.

- 51.86 Wholesale of other electronic parts and equipment
- 51.87 Wholesale of other machinery for use in industry, trade and navigation
- This class includes:
- wholesale of transport equipment except motor vehicles, motorcycles and bicycles
 - wholesale of production line robots
 - wholesale of wires and switches and other installation equipment for industrial use
 - wholesale of other electrical material such as electrical motors and transformers
 - wholesale of other machinery not elsewhere classified for use in industry, trade and navigation and other services
- This class also includes:
- wholesale of measuring instruments and equipment
- This class excludes:*
- wholesale of motor vehicles, trailers and caravans cf. 50.10
 - wholesale of motor vehicle parts cf. 50.30
 - wholesale of motorcycles cf. 50.40
 - wholesale of bicycles cf. 51.47/9
- 51.88 Wholesale of agricultural machinery and accessories and implements, including tractors
- This class also includes:
- wholesale of lawn mowers however operated
- 51.9 Other wholesale
- 51.90 Other wholesale
- This class includes:
- specialised wholesale not covered in one of the previous categories
 - wholesale of a variety of goods without any particular specialisation
- 52 Retail Trade, Except of Motor Vehicles and Motor-cycles; Repair of Personal and Household Goods**
- This division includes:
- re-sale ((sale without transformation) of new and used goods) mainly to the general public for personal or household consumption, by for example, shops, department stores, stalls, mail-order houses, hawkers and peddlers and consumer co-operatives.
 - retail trade is classified first by type of sale outlet (retail trade in stores: Groups 52.1 to 52.5; retail trade not in stores: group 52.6). Retail trade in stores is further subdivided into retail sale of new goods (Groups 52.1 to 52.4) and retail sale of used goods (group 52.5). For retail sale of new goods in stores there exists a further distinction between specialised retail sale (Groups 52.2 to 52.4) and non-specialised retail sale (group 52.1). The above Groups are further subdivided by the range of products sold. Sale not in stores lists the forms of trade (e.g. mail order, markets, door-to-door, by vending machines)
- This division also includes:
- repair and installation of personal or household goods whether or not done in combination with retail sale
 - retail sale by commission agents
 - activities of retail auction houses
- This division excludes:*
- sale of motor vehicles, motorcycles and their parts and of fuel for these articles cf. 50
 - trade in cereals, grains, ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment cf. 51
 - sale of food and drinks for consumption on the premises and sale of take-away food cf. 55.30, 55.40, 55.51
 - renting and hiring of personal and household goods to the general public cf. 71.40
- 52.1 Retail sale in non-specialised stores
- 52.11 Retail sale in non-specialised stores with food, beverages or tobacco predominating
- 52.11/1 Retail sale by confectioners, tobacconists and newsagents (CTNs)
- 52.11/2 Retail sale in non-specialised stores (excluding CTNs) holding an alcohol licence, with food, beverages or tobacco predominating

This subclass includes:

- retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant:
 - activities of general stores which have, apart from their main sales of food products, beverages or tobacco, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics, etc.

52.11/3 **Retail sale in non-specialised stores (excluding CTNs) not holding an alcohol licence, with food, beverages or tobacco predominating**

This subclass includes:

- retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant:
 - activities of general stores which have, apart from their main sales of food products, beverages or tobacco, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics, etc.

52.11/9 *This code is no longer in use*

52.12 **Other retail sale in non-specialised stores**

This class includes:

- retail sale of a large variety of goods of which food products, beverages or tobacco should not be predominant
- activities of department stores carrying a general line of merchandise including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sporting goods, etc.

52.2 Retail sale of food, beverages and tobacco in specialised stores

52.21 **Retail sale of fruit and vegetables**

This class excludes:

- retail sale of preserved fruit and vegetables cf. 52.27

52.22 **Retail sale of meat and meat products**

This class also includes:

- retail sale of poultry and game

52.23 **Retail sale of fish, crustaceans and molluscs**

52.24 **Retail sale of bread, cakes, flour confectionery and sugar confectionery**

52.25 **Retail sale of alcoholic and other beverages**

52.26 **Retail sale of tobacco products**

52.27 **Other retail sale of food, beverages and tobacco in specialised stores**

This class also includes:

- retail sale of dairy produce, eggs and edible oils and fats
- retail sale of preserved fruit and vegetables

52.3 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles

52.31 **Dispensing chemists**

52.32 **Retail sale of medical and orthopaedic goods**

52.32/1 **Retail sale of hearing aids**

52.32/9 **Retail sale of medical and orthopaedic goods not elsewhere classified**

This subclass excludes:

- dispensing chemists cf. 52.31

52.33 **Retail sale of cosmetic and toilet articles**

52.4 Other retail sale of new goods in specialised stores

52.41 **Retail sale of textiles**

This class includes:

- retail sale of fabrics
- retail sale of knitting yarn
- retail sale of basic materials for rug, tapestry or embroidery making
- retail sale of household textiles such as sheets, tablecloths, towels
- retail sale of haberdashery: needles, sewing thread, etc.

- 52.42 Retail sale of clothing
- 52.42/1 Retail sale of adults' fur and leather clothing
- This subclass includes:
- retail sale of :
 - clothing accessories such as gloves of fur or leather
- This subclass excludes:*
- retail of leather goods cf. 52.43/2
- 52.42/2 Retail sale of children's and infants' clothing
- 52.42/3 Retail sale of other women's clothing
- 52.42/4 Retail sale of other men's clothing
- 52.43 Retail sale of footwear and leather goods
- 52.43/1 Retail sale of footwear
- 52.43/2 Retail sale of leather goods
- This subclass includes:
- retail sale of:
 - leather goods
 - travel accessories of leather and leather substitutes
- 52.44 Retail sale of furniture, lighting equipment and household articles not elsewhere classified
- This class includes:
- retail sale of:
 - furniture
 - articles for lighting
 - non-electrical household appliances
 - household utensils and cutlery, crockery, glassware, china and pottery
 - curtains, net curtains and other household furnishing articles of textile materials
 - wood, cork goods and wickerwork goods
 - household articles and equipment not elsewhere classified
- This class excludes:*
- retail sale of cork floor tiles cf. 52.48/1
 - retail sale of antiques cf. 52.50/1
- 52.45 Retail sale of electrical household appliances and radio and television goods
- This class includes:
- retail sale of:
 - household appliances
 - radio and television goods and other household audio/visual equipment including DVD players
 - musical records and audio/visual tapes, CD's, DVD's and cassettes
 - musical instruments and scores
- This class excludes:*
- retail sale of non-electrical household goods cf. 52.44
 - renting of tapes and records cf. 71.40/4
 - renting of video tapes and DVD's cf. 71.40/5
- 52.46 Retail sale of hardware, paints and glass
- This class includes:
- retail sale of:
 - do-it-yourself material and equipment
 - lawn mowers however operated
 - hardware
 - paints, varnishes and lacquers
 - flat glass
 - other building material such as bricks, wood, sanitary equipment
 - retail sale of saunas

- 52.47 **Retail sale of books, newspapers and stationery**
 This class also includes:
 – retail sale of office supplies such as pens, pencils, paper, etc.
This class excludes:
 – retail sale of second hand or antique books cf. 52.50
- 52.48 **Other retail sale in specialised stores**
- 52.48/1 **Retail sale of floor coverings**
 This subclass includes:
 – specialised retail sale of floor coverings
 – specialised retail sale of carpets and rugs
- 52.48/2 **Retail sale of photographic, optical and precision equipment, office supplies and equipment (including computers)**
 This subclass includes:
 – specialised retail sale of:
 ■ photographic, optical and precision equipment
 ■ office equipment, computers and non-customised software
- 52.48/3 *This code is no longer in use*
- 52.48/4 **Retail sale of jewellery, clocks and watches**
- 52.48/5 **Retail sale of sports goods, games and toys, stamps and coins**
 This subclass includes:
 – specialised retail sale of:
 ■ sports goods
 ■ fishing gear
 ■ camping goods
 ■ boats and bicycles
 ■ games and toys including video games
 ■ stamps and coins
- 52.48/6 **Retail sale in commercial art galleries**
 This subclass includes:
 – specialised retail sale in commercial art galleries
- 52.48/7 **Retail sale by opticians**
 This subclass includes:
 – specialised retail sale of spectacles, contact lenses, etc. by:
 ■ dispensing opticians
 ■ optometrists
 ■ ophthalmic opticians, etc.
- 52.48/8 **Retail sale of mobile telephones**
 This subclass includes:
 – specialised retail sale of mobile telephones
 – specialised retail sale of mobile phones for motor vehicles
 – installation of mobile phones in motor vehicles
This subclass excludes:
 – mobile telephone services cf. 64.20
 – paging services cf. 64.20
- 52.48/9 **Other retail sale in specialised stores not elsewhere classified**
 This subclass includes:
 – specialised retail sale of:
 ■ wallpaper
 ■ flowers, plants, seeds, fertilisers, pet animals and pet foods
 ■ souvenirs, craft work and religious articles
 ■ household fuel oil, bottled gas, coal and wood
 ■ weapons and ammunition
 ■ non-food products not elsewhere classified

- 52.5 Retail sale of second-hand goods in stores**
- 52.50 Retail sale of other second-hand goods in stores
- 52.50/1 Retail sale of antiques, including antique books, in stores
- This subclass includes:
- retail sale of antiques
 - retail sale of antique books and incunabula
- 52.50/9 Retail sale of other second-hand goods in stores
- This class includes:
- retail sale of second-hand books
 - retail sale of other second-hand goods
- This class excludes:*
- retail sale of second-hand motor vehicles cf. 50.10/2
- 52.6 Retail sale not in stores**
- 52.61 Retail sale via mail order houses
- This class includes:
- retail sale of any kind of product by mail order. Goods are sent to the buyer, who made his choice on the basis of advertisements, catalogues, models or any other means of advertising
- This class also includes:
- direct sale via television, radio, telephone and internet (retail)
- 52.62 Retail sale via stalls and markets
- This class includes:
- retail sale of any kind of product in a usually movable stall either along a public road or on a fixed market place
- 52.63 Other non-store retail sale
- This class includes:
- retail sale of any kind of product in any way which is not included in previous Classes:
 - by door-to-door sales persons
 - by vending machines, etc.
 - by mobile sellers
 - activities of retail auction houses
 - internet auctions
- 52.7 Repair of personal and household goods**
- This group includes:
- repair of personal and household goods when not done in combination with manufacture, wholesale or retail sale of these goods. If done in combination the repair is included in the retailing, wholesaling or manufacturing activity.
- This group excludes:*
- repair of motor vehicles and motorcycles cf. 50
- 52.71 Repair of boots, shoes and other articles of leather
- This class includes:
- repair of boots, shoes, luggage and the like of other materials
- 52.72 Repair of electrical household goods
- 52.73 Repair of watches, clocks and jewellery
- 52.74 Repair not elsewhere classified
- This class includes:
- repair of bicycles
 - repair and alteration of clothing
 - repair of mobile telephones
 - piano tuning
 - while-you-wait services, including printing on textile materials
- This class excludes:*
- repair of wearing apparel when done in connection with cleaning cf. 93.01

Section H Hotels and Restaurants**55 Hotels and Restaurants**

This section comprises the provision to customers of lodging and/or prepared meals, snacks and beverages for immediate consumption. The section includes both accommodation and food services because the two activities are often combined in one unit.

There is some overlap between activities in section H, as the sale of beverages is an independent activity and also part of restaurant activity (providing meals, with drinks): In the latter case, sale of beverages is classified together with sale of meals in 55.3 (Restaurants). Similarly, a restaurant activity is a specific activity but may also be implicitly included in lodgings.

Lodging units provide lodgings or short term accommodation for travellers, holidaymakers and others. There is a wide range of units. Some provide lodgings only while others also provide meals and recreational facilities. The type of complementary services provided may vary from unit to unit.

Restaurant activities provide complete meals fit for immediate consumption, whether they are traditional restaurants, self-service or take away restaurants, or permanent fish and chip stands and the like, with or without seating. Decisive is the fact that meals fit for immediate consumption are offered, not the kind of facility providing them. Excluded is the production of meals not fit for immediate consumption or not planned to be consumed immediately or of prepared food which is not considered to be a meal (cf. division 15, Manufacture of food products and beverages). Also excluded is the sale of food which is not self-manufactured even if a meal fit for immediate consumption (cf. section G, Wholesale and retail trade).

55.1 Hotels**55.10 Hotels**

This class includes:

- provision of short-stay lodging in:
 - hotels, motels and inns
 - hotels with conference facilities

This class excludes:

- *renting of long-stay accommodation cf. 70.20*

55.10/1 Hotels and motels with restaurant (licensed)

55.10/2 Hotels and motels with restaurant (unlicensed)

55.10/3 Hotels and motels, without restaurant

55.2 Camping sites and other provision of short-stay accommodation

This group includes:

- provision of short-stay lodging in:
 - holiday camps, chalets and flats
 - camping space and camping facilities
 - other short-stay lodging facilities such as guest houses, farmhouses, youth hostels, mountain refuges (shelters), etc.

This group excludes:

- *renting of long-stay accommodation cf. 70.20/9*

55.21 Youth hostels and mountain refuges

55.22 Camping sites, including caravan sites

55.23 Other provision of lodgings not elsewhere classified

55.23/1 Holiday centres and holiday villages

This subclass includes:

- provision of short-stay lodging in:
 - holiday chalets, cottages and flats in holiday centres and holiday villages

55.23/2 Other self-catering holiday accommodation

This subclass includes:

- provision of short-stay lodging in:
 - holiday chalets, cottages, flats, etc., other than in holiday centres and holiday villages

55.23/3 *This code is no longer in use*

- 55.23/9 **Other tourist or short-stay accommodation**
 This subclass includes:
 – provision of short-stay lodging in:
 ■ guest houses, farmhouses, inns with letting rooms
 ■ student houses, university halls, boarding schools
 ■ hostels for migrant workers
 ■ other facilities not elsewhere classified
- 55.3 Restaurants**
- 55.30 **Restaurants**
- 55.30/1 **Licensed restaurants**
 This subclass includes:
 – sale of meals for consumption generally on the premises, as well as sale of alcoholic drinks accompanying the meals, possibly accompanied by some form of entertainment, by:
 ■ restaurants
 ■ self-service restaurants such as cafeterias
 ■ dining car activities of railway companies and other passenger transport facilities
This subclass excludes:
 – the above mentioned activities carried out in connection with the provision of lodging cf. 55.1, 55.2
- 55.30/2 **Unlicensed restaurants and cafes**
 This subclass includes:
 – sale of meals for consumption generally on the premises, with sale of only non-alcoholic drinks accompanying the meals, possibly accompanied by some form of entertainment, by:
 ■ restaurants
 ■ self-service restaurants such as cafeterias
 ■ fast-food outlets such as burger bars (with restaurant)
This subclass excludes:
 – the above mentioned activities carried out in connection with the provision of lodging cf. 55.1, 55.2
- 55.30/3 **Take-away food shops**
 This subclass includes:
 ■ fast-food outlets such as burger bars (without restaurant)
 ■ take away outlets such as sandwich bars
 ■ ice cream parlours
This subclass excludes:
 – sale through vending machines cf. 52.63
- 55.30/4 **Take-away food mobile stands**
 This subclass includes:
 – fish and chip stands and the like
- 55.4 Bars**
- 55.40 **Bars**
- 55.40/1 **Licensed clubs**
 This subclass includes:
 – sale of drinks for consumption generally on the premises by:
 ■ nightclubs
 ■ social clubs
This subclass excludes:
 – activities carried out in connection with the provision of lodging cf. 55.1, 55.2

- 55.40/2 **Independent public houses and bars**
This subclass excludes:
- sale through vending machines cf. 52.63
 - the above mentioned activities carried out in connection with the provision of lodging cf. 55.1, 55.2
 - sale of drinks for consumption off the premises, see 52
- 55.40/3 **Tenanted public houses and bars**
This subclass excludes:
- sale through vending machines cf. 52.63
 - activities carried out in connection with the provision of lodgings cf. 55.1, 55.2
 - sale of drinks for consumption off the premises, see 52
- 55.40/4 **Managed public houses and bars**
This subclass excludes:
- sale through vending machines cf. 52.63
 - activities carried out in connection with the provision of lodgings cf. 55.1, 55.2
 - sale of drinks for consumption off the premises, see 52
- 55.5 Canteens and catering**
- 55.51 **Canteens**
 This class includes:
- sale of meals and drinks, usually at reduced prices to groups of clearly defined persons who are mostly linked by ties of a professional nature:
 - activities of sport, factory or office canteens
 - activities of school canteens and kitchens
 - activities of university dining halls
 - activities of messes and canteens for members of the armed forces, etc.
- 55.52 **Catering**
 This class includes
- activities of contractors supplying meals prepared in a central food preparation unit for consumption on other premises such as the supply of prepared meals to:
 - airlines
 - “meals on wheels”
 - banquets, corporate hospitality
 - weddings, parties and other celebrations or functions

Section I Transport, Storage and Communication

This section includes:

- activities related to providing passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air
- supporting activities such as terminal and parking facilities, cargo handling, storage, etc.
- postal activities and telecommunication
- renting of transport equipment with driver or operator

This section excludes:

- *major repair or alteration of transport equipment except motor vehicles cf. 35*
- *construction, maintenance and repair of roads, railroads, harbours, airfields cf. 45*
- *maintenance and repair of motor vehicles cf. 50.20*
- *renting of transport equipment without driver or operator cf. 71.1 and 71.2*

60 Land Transport; Transport Via Pipelines**60.1 Transport via railways****60.10 Transport via railways****60.10/1 Inter-city services**

This subclass includes:

- passenger transport by inter-city rail services

This subclass excludes:

- passenger terminal activities cf. 63

60.10/2 This code is no longer in use

60.10/9 Other transport via railways

This subclass includes:

- passenger and freight transport by inter-urban railways, other than inter-city services

This subclass excludes:

- *urban and suburban passenger transportation by underground, metro and similar systems cf. 60.21/3*
- *passenger and freight terminal activities, cargo handling, storage and other auxiliary activities cf. 63*
- *maintenance and minor repair of rolling stock cf. 63.21*
- *operation of railroad infrastructure cf. 63.21*

60.2 Other land transport**60.21 Other scheduled passenger land transport****60.21/1 Inter-city coach services**

This subclass includes:

- activities providing interurban transport of passengers on scheduled routes following normally a fixed time schedule, picking up and setting down passengers at normally fixed stops

60.21/2 This code is no longer in use

60.21/3 Urban and suburban passenger railway transportation by underground, metro and similar systems

This subclass includes:

- activities providing urban or suburban transport of passengers on scheduled routes following normally a fixed time schedule. They may be carried out with underground or elevated railways, etc.

This subclass excludes:

- *conventional railway transportation operating in or through urban and suburban areas cf. 60.10/9*
- *tramways cf. 60.21/9*

60.21/9 Other scheduled passenger land transport not elsewhere classified

This subclass includes:

- activities providing urban or suburban transport of passengers on scheduled routes following normally a fixed time schedule, picking up and setting down passengers at normally fixed stops. They may be carried out with motor bus, tramway, street car, trolley bus, etc.

This subclass also includes:

- operation of school buses, funicular railways, aerial cable-ways, etc.

This subclass excludes:

- *urban and suburban transportation by underground, metro and similar systems cf. 60.21/3*

60.22 Taxi operation

This class also includes:

- other renting of private cars with operator

60.23 Other passenger land transport

60.23/1 Renting of buses and coaches

This subclass includes:

- non-scheduled passenger land transport:
 - charters, excursions and other occasional coach services, sight-seeing buses

60.23/9 Other passenger land transport not elsewhere classified

This subclass includes:

- other non-scheduled passenger land transport

This subclass excludes

- *ambulance transport cf. 85.14*

60.24 Freight transport by road

60.24/1 Furniture removal activities

60.24/9 Freight transport by road not elsewhere classified

This subclass includes

- freight transport operation by road:
 - logging haulage
 - stock haulage
 - refrigerated haulage
 - heavy haulage
 - bulk haulage including haulage in tanker trucks e.g. milk collection at farms
 - haulage of automobiles
 - transport of waste and waste materials, already collected by third parties. The responsibility for the (final) treatment of this waste is mostly not part of the services offered by transport firms. This is shown by the fact that the disposer pays separately to the waste management location for the waste treatment. Examples are (bulk) transport of waste from transshipment locations to final treatment locations. Transport of manure, sludge or polluted soil is also classified here.

This subclass also includes:

- renting of trucks with driver
 - freight transport by hand or animal drawn transport

This subclass excludes:

- *operation of terminal facilities for handling freight cf. 63*
- *waste transport as an integral part of waste collection activities carried out by specialised enterprises cf. 90*
- *post and courier activities cf. 64.1*

60.3 Transport via pipelines

60.30 Transport via pipelines

This class includes:

- transport of gases, liquids, slurry and other commodities via pipelines
- operation of pump stations

This class excludes:

- *distribution of natural or manufactured gas, water or steam cf. 40.22, 40.30, 41.00*

61 Water Transport

61.1 Sea and coastal water transport

61.10 Sea and coastal water transport

- 61.10/1 Passenger sea and coastal water transport**
 This subclass includes:
- transport of passengers over water, whether scheduled or not
 - operation of excursion, cruise or sightseeing boats
 - operation of ferries, water taxis, etc.
 - renting of ships and boats with crew for passenger conveyance
 - renting of pleasure ships with crew
- This subclass excludes:*
- *restaurant and bar activities on board ships cf. 55.3, 55.4*
 - *harbour operation and other auxiliary activities such as docking, pilotage, vessel salvage cf. 63*
- 61.10/2 Freight sea and coastal water transport**
 This subclass includes:
- transport of freight over water, whether scheduled or not
 - transport by towing or pushing of barges, oil-rigs, etc.
 - renting of ships and boats with crew for transport of freight
- This subclass excludes:*
- *cargo handling, storage of freight, harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage cf. 63*
- 61.2 Inland water transport**
- 61.20 Inland water transport**
- 61.20/1 Passenger inland water transport**
 This subclass includes:
- transport of passengers via rivers, canals, lakes and other inland waterways including inside harbours and docks
 - renting of pleasure boats with crew
- 61.20/2 This code is no longer in use*
- 61.20/9 Other inland water transport**
 This subclass includes:
- transport of freight via rivers, canals, lakes and other inland waterways including inside harbours and docks
- 62 Air Transport**
 This division includes:
- transport of passengers or freight by air or via space
- This division excludes:*
- *crop spraying cf. 01.41*
 - *overhaul of aircraft or aircraft engines cf. 35.30*
 - *aerial advertising cf. 74.40/9*
 - *aerial photography cf. 74.81/3*
- 62.1 Scheduled air transport**
- 62.10 Scheduled air transport**
- 62.10/1 Scheduled passenger air transport**
 This subclass includes:
- transport of passengers by air over regular routes and on regular schedules
- This subclass excludes:*
- *regular charter flights cf. 62.20/1*
- 62.10/2 This code is no longer in use*
- 62.10/9 Other scheduled air transport**
 This subclass includes:
- transport of freight by air over regular routes and on regular schedules

This subclass excludes:

- regular charter flights cf. 62.20/9

62.2 Non-scheduled air transport

62.20 Non-scheduled air transport

62.20/1 Non-scheduled passenger air transport

This subclass includes:

- non-scheduled transport of passengers by air

This subclass also includes:

- regular passenger charter flights

62.20/2 This code is no longer in use

62.20/9 Other non-scheduled air transport

This subclass includes:

- non-scheduled transport of freight by air

This subclass also includes:

- regular freight charter flights

62.3 Space transport

62.30 Space transport

This class includes:

- launching of satellites and space vehicles
- space transport of physical goods and passengers

63 Supporting and Auxiliary Transport Activities; Activities of Travel Agencies

63.1 Cargo handling and storage

63.11 Cargo handling

This class includes:

- loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation
- stevedoring

This class excludes:

- operation of terminal facilities cf. 63.2

63.12 Storage and warehousing

63.12/1 Storage of frozen and refrigerated goods

This subclass includes :

- operation of storage facilities for frozen and refrigerated goods

63.12/2 Storage of liquids or gases

This subclass includes:

- operation of storage facilities for liquids and gases

63.12/3 Storage of grain

This subclass includes:

- operation of storage facilities for grain:
 - grain silos, etc.

63.12/9 Storage and warehousing not elsewhere classified

This class includes:

- operation of storage and warehouse facilities except for frozen and refrigerated goods, liquids and gases and grain:
 - general merchandise warehouses, etc.

This class excludes:

- parking facilities for motor vehicles cf. 63.21

- 63.2 Other supporting transport activities**
- 63.21 Other supporting land transport activities**
 This class includes:
- activities related to land transport of passengers, animals or freight:
 - operation of terminal facilities such as railway stations, bus stations, stations for the handling of goods
 - operation of railroad infrastructures
 - minor maintenance and repair of rolling stock
 - operation of roads, bridges, tunnels, parking lots or garages, bicycle parkings
 - winter storage of caravans
- This class excludes:*
- major repair and maintenance of rolling stock cf. 35.20
- 63.22 Other supporting water transport activities**
 This class includes:
- activities related to water transport of passengers, animals or freight:
 - operation of terminal facilities such as harbours and piers
 - operation of waterway locks, etc.
 - navigation, pilotage and berthing activities
 - lighterage, salvage activities
 - lighthouse activities
- 63.23 Other supporting air transport activities**
 This class includes:
- activities related to air transport of passengers, animals or freight:
 - operation of terminal facilities such as airway terminals, etc.
 - airport and air traffic control activities
 - ground service activities on airfields, etc.
 - activities of flying schools for commercial airline pilots
- This class excludes:*
- operation of flying schools except for professional certificates cf. 80.41
- 63.3 Activities of travel agencies and tour operators; tourist assistance activities not elsewhere classified**
- 63.30 Activities of travel agencies and tour operators; tourist assistance activities not elsewhere classified**
- 63.30/1 Activities of travel agencies**
 This subclass includes:
- travel agency activities:
 - furnishing of travel information, advice and planning
 - arranging of made to measure tours, accommodation and transportation for travellers and tourists
 - furnishing of tickets, sale of packaged tours, etc.
- 63.30/2 Activities of travel organisers**
 This subclass includes:
- activities of tour operators
- 63.30/3 Activities of tour guides**
 This subclass includes:
- activities of tourist guides
- 63.30/4 This code is no longer in use**
- 63.30/9 Other tourist assistance activities not elsewhere classified**
 This subclass includes:
- activities of local tourist information offices and accommodation offices

63.4 Activities of other transport agencies**63.40 Activities of other transport agencies**

This class includes:

- forwarding of freight
- arranging or carrying out of transport operations by road, sea or air
- receipt of group and individual consignments (including pick-up of goods and grouping of consignments)
- issue and procurement of transport documents and way-bills
- organisation of group consignments by road, rail, air or sea (including collection and distribution of goods)
- activities of customs clearance agents
- activities of sea freight forwarders and air cargo agents
- goods handling operations, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods

This class excludes:

- *courier activities cf. 64.12*
- *activities related to the arrangement of freight insurance cf. 67.20*

64 Post and Telecommunications**64.1 Post and courier activities**

Post and courier activities mainly involve collection, transport and delivery of mail, parcels and the like. National postal organisations are today in competition with various units from the private sector. In order to maintain strict compatibility with ISIC Rev. 3.1, the traditional distinction between the former national operators and other units is still included in the classification.

64.11 National post activities

This class includes:

- collection, transport and delivery (domestic or international) of mail and parcels
- collection of mail and parcels from public letter boxes or from post offices
- distribution and delivery of mail and parcels
- mailbox renting, poste restante, etc.

This class excludes:

- *postal giro and postal savings activities and other financial activities carried out by national postal administrations cf. 65.12*

64.12 Courier activities other than national post activities

This class includes:

- collection, transport and delivery of letters and mail-type parcels and packages by firms other than national post. Either only one kind of transport or more than one mode of transport may be involved and the activity may be carried out with either self-owned (private) transport media or via public transport

This class also includes:

- home delivery services
- city messenger and goods taxi service

64.2 Telecommunications

In addition to the transmission of information this division also covers activities which offer access to a certain network, such as the Internet.

64.20 Telecommunications

This class includes transmission of sound, images, data or other information via cables, broadcasting, relay or satellite:

- telephone, telegraph and telex communication
- maintenance of the network
- transmission (transport) of radio and television programmes
- internet access provision

This class excludes:

- *production of radio and television programmes even if in connection with broadcasting cf. 92.20*

Section J	Financial Intermediation
65	Financial Intermediation, Except Insurance and Pension Funding
	This division includes:
	– the activity of obtaining and redistributing funds other than for the purpose of insurance or pension funding or compulsory social security
	– national institutional arrangements are likely to play a significant role in determining the classification of units within this division
	– credit card activities are classified according to type of operator
65.1	Monetary intermediation
	This group includes:
	– the obtaining of funds in the form of transferable deposits
65.11	Central banking
	This class includes:
	– monetary intermediation of the Bank of England
65.12	Other monetary intermediation
65.12/1	Banks
	This subclass includes only:
	– monetary intermediation by those institutions other than the Bank of England, authorised by the Financial Services Authority under the Banking Act of 1987 to accept deposits in the UK
	– monetary intermediation by those European authorised institutions which are entitled to accept deposits through a branch in the UK on the basis of their home state authorisation
	– monetary intermediation of the National Savings Bank
	– monetary intermediation of the Savings Certificate Office
65.12/2	Building societies
	This subclass includes:
	– monetary intermediation by those institutions authorised by the Financial Services Authority under the Building Societies Acts of 1986 and 1997
	<i>This subclass excludes:</i>
	– activities of specialist mortgage finance companies cf. 65.22/3
	– activities of housing associations cf. 70.11, 70.20/9
65.2	Other financial intermediation
	This group includes:
	– financial intermediation other than that conducted by banks and building societies
65.21	Financial leasing
	This 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, and the lessee's rental payments virtually cover the whole of the purchase price of the asset. The asset may or may not eventually be transferred
	<i>This class excludes:</i>
	– operating leasing cf. 71 according to type of goods leased
65.22	Other credit granting
65.22/1	Credit granting by non-deposit taking finance houses and other specialist consumer credit grantors
	This subclass includes only:
	– activities of non-deposit taking finance houses
	– activities of hire purchase and loan companies not in the UK banking sector
	– activities of check traders
	– activities of money lenders
	– pawnbroking where the primary activity is in lending money
	– activities of building societies' personal finance subsidiaries
	– other consumer credit granting where the main business is the direct financing (other than finance leasing) of instalment credit sales mainly to persons, together with farm, industrial and building plant equipment to unincorporated businesses

This subclass excludes:

- activities of pawn shops where the primary activity is in dealing in second-hand goods cf. 52.50/9
- financial leasing cf. 65.21
- operating leasing cf. 71

65.22/2 Factoring

This subclass includes:

- activities of companies specialising in debt factoring and invoice discounting

65.22/3 Activities of mortgage finance companies

This subclass includes only:

- activities of specialist mortgage finance companies other than banks and building societies

65.22/4 *This code is no longer in use*

65.22/9 Other credit granting not elsewhere classified

This subclass includes:

- activities of other institutions not in the UK banking sector whose main activity is to extend credit abroad
- activities of other special finance agencies and export credit companies

65.23 Other financial intermediation not elsewhere classified

This class includes:

- other financial intermediation primarily concerned with distributing funds other than by making loans

65.23/1 Activities of investment trusts

This subclass includes only:

- those investment trust companies recognised as such by the Inland Revenue for tax purposes

65.23/2 Activities of unit trusts

This subclass includes only:

- activities of unit trusts authorised by the Financial Services Authority under the terms of the Financial Services Act 1986
- activities of unauthorised unit trusts such as “in-house” trusts (i.e. funds run on unit trust lines by, e.g., stockbrokers and merchant banks which are designed for their own clients)

65.23/3 Security dealing on own account

All businesses in this subclass are authorised by the Financial Services Authority

This subclass includes:

- dealing for own account by securities dealers
- activities of Stock Exchange money brokers
- activities of inter-dealer brokers
- dealing in financial futures, options and other derivatives for own account
- dealing in commodities for investment purposes

This subclass excludes:

- security and other dealing on behalf of others cf. 67.12

65.23/4 Activities of bank holding companies

This subclass includes only:

- activities of holding companies which are not themselves part of the UK banking sector and whose main subsidiaries are those institutions authorised by the Financial Services Authority under the Banking Act 1987 to accept deposits in the UK

This subclass excludes:

- activities of other financial holding companies cf. 65.23/9
- activities of non-financial holding companies cf. 74.15

65.23/5 Activities of venture and development capital companies

This subclass includes:

- activities of venture and development capital companies and funds

This subclass excludes:

- activities of venture capital investment trusts cf. 65.23/1
- activities of authorised and unauthorised unit trusts cf. 65.23/2
- activities of open-ended investment companies cf. 65.23/7

- 65.23/6 *This code is no longer in use*
- 65.23/7 **Activities of open-ended investment companies**
This subclass includes only:
- open-ended investment companies authorised by the Financial Services Authority under the Open-Ended Investment Companies (Companies with Variable Capital) Regulations
- 65.23/8 **Activities of property unit trusts**
This subclass includes only:
- activities of property unit trusts
- 65.23/9 **Financial intermediation not elsewhere classified**
This subclass includes:
- activities of underwriters of stock and share issues
 - activities of holding companies for those businesses (other than banks) classified in Divisions 65, 66, 67
- This subclass excludes:*
- activities of bank holding companies cf. 65.23/4
 - trade, leasing and renting of property cf. 70
 - management activities of non-financial holding companies cf. 74.15
- 66 Insurance and Pension Funding, Except Compulsory Social Security**
- 66.0 **Insurance and pension funding, except compulsory social security**
This group includes:
- long and short term risk spreading with or without a savings element
- 66.01 **Life insurance**
- 66.01/1 **Life insurance**
This subclass includes only:
- those institutions authorised by the Financial Services Authority under the Insurance Companies Act 1982 and whose main activity is the carrying-on of life insurance business
 - those institutions authorised by the Financial Services Authority under the Friendly Societies Act 1992 and whose main activity is the carrying-on of life insurance business
 - those institutions in the European Economic Area entitled to carry-on insurance business in the UK on the basis of their home state authorisation and whose main activity is life insurance
- This subclass excludes:*
- life re-insurance cf. 66.01/2
- 66.01/2 **Life re-insurance**
This subclass includes only:
- those institutions authorised by the Financial Services Authority under the Insurance Companies Act 1982 and whose main activity is the carrying on of life re-insurance
 - those institutions in the European Economic Area entitled to carry on insurance business in the UK on the basis of their home state authorisation and whose main activity is life re-insurance
- 66.02 **Pension funding**
This class includes:
- the provision of retirement incomes
- This class excludes:*
- where the provision of the retirement income is through an insurance company cf. 66.01/1
 - non-contributory schemes where the funding is largely derived from public sources cf. 75.12
 - compulsory social security schemes cf. 75.30
- 66.03 **Non-life insurance**
- 66.03/1 **Non-life insurance**
This subclass includes only:
- those institutions authorised by the Financial Services Authority under the Insurance Companies Act 1982 and whose main activity is the carrying-on of non-life insurance
 - those institutions authorised by the Financial Services Authority under the Friendly Societies Act 1992 and whose main activity is the carry-on of non-life insurance
 - those institutions in the European Economic Area entitled to carry-on insurance business in the UK on the basis of their home state authorisation and whose main activity is non-life insurance
 - Export Credit Guarantee Department

This subclass excludes:

- non-life re-insurance cf. 66.03/2

66.03/2 Non-life re-insurance

This subclass includes:

- those institutions authorised by the Financial Services Authority under the Insurance Companies Act 1982 and whose main activity is the carrying on of non-life re-insurance business
- those institutions in the European Economic Area entitled to carry on insurance business in the UK on the basis of their home state authorisation and whose main activity is non-life re-insurance

67 Activities Auxiliary to Financial Intermediation

This division includes:

- provision of services involved in or closely related to financial intermediation, but not themselves involving financial intermediation

67.1 Activities auxiliary to financial intermediation, except insurance and pension funding

67.11 Administration of financial markets

This class includes:

- operation and supervision of financial markets other than by public authorities:
 - activities of stock exchanges
 - activities of other bodies that regulate or supervise the financial markets, including exchanges for commodity future contracts
 - commodity exchanges, etc

67.12 Security broking and fund management

67.12/1 Fund management activities

This subclass includes only:

- those institutions authorised by the Financial Services Authority under the Financial Services Act 1986 to carry on fund management activities

This subclass excludes:

- security dealing on own account cf. 65.23/3

67.12/2 Security broking and related activities

This subclass includes:

- dealing in financial markets on behalf of others (e.g. stock broking) and related activities other than fund management
- corporate finance companies
- activities of custodians and settlement services
- activities of trustees
- asset management

This subclass excludes:

- security dealing on own account cf. 65.23/3

67.13 Activities auxiliary to financial intermediation not elsewhere classified

This class includes:

- activities auxiliary to financial intermediation not elsewhere classified:
 - independent financial advisors not specialising in insurance or pensions advice
 - mortgage brokers
 - bureaux de change, etc.

67.2 Activities auxiliary to insurance and pension funding

67.20 Activities auxiliary to insurance and pension funding

This class includes:

- activities involved in or closely related to insurance and pension funding other than financial intermediation:
 - activities of insurance agents
 - activities of insurance brokers
 - activities of insurance risk and damage evaluators
 - activities of Lloyd's underwriting brokers; and of managing and underwriting agents of Lloyd's syndicates

Section K**Real Estate, Renting and Business Activities**

This section includes activities which mainly focus on the business sector. But nearly all of the activities covered by this section can also be provided to private households, for example renting of personal and household goods, database activities, legal activities, investigation and security services, interior décor design or photographic activities.

70**Real Estate Activities****70.1****Real estate activities with own property**

70.11

Development and selling of real estate

This class includes:

- development of real estate projects:
 - bringing together financial, technical and physical means to realise real estate projects for later sale, whether for residential buildings or other real estate

This class excludes:

- *development and construction work of real estate projects by construction units cf. 45.2*

70.12

Buying and selling of own real estate

This class includes:

- buying and selling of self owned real estate:
 - apartment buildings and dwellings
 - non-residential buildings
 - land

70.2**Letting of own property**

70.20

Letting of own property

70.20/1

Letting of conference and exhibition centres

This subclass includes:

- letting of exhibition halls

70.20/2

This code is no longer in use

70.20/9

Other letting of own property

This subclass includes:

- letting and operating of self owned real estate such as:
 - apartment buildings and dwellings
 - other non-residential buildings
 - land

This subclass also includes:

- timeshare operations

This subclass excludes:

- *operation of hotels, rooming houses, camps, trailer camps and other non-residential or short stay lodging places cf. 55*

70.3**Real estate activities on a fee or contract basis**

70.31

Real estate agencies

This class includes:

- intermediation in buying, selling, renting and appraising real estate

70.32

Management of real estate on a fee or contract basis

This class also includes:

- rent collecting agencies
- facilities management, janitorial activities such as managing/offering activities ranging from:
 - facility operation
 - cleaning and maintaining the premises of a building
 - controlling the heating/ventilation/air conditioning systems
 - making minor repairs

71 Renting of Machinery and Equipment Without Operator and Of Personal and Household Goods

This division includes:

- operational leasing which is normally long-term rental

This division excludes:

- *financial leasing which is normally a special form of credit granting cf. 65.21*

71.1 Renting of automobiles**71.10 Renting of automobiles**

This class includes:

- renting and operating leasing of self-drive private cars and light vans up to 3.5 tonnes

This class excludes:

- *financial leasing cf. 65.21*

71.2 Renting of other transport equipment**71.21 Renting of other land transport equipment****71.21/1 Renting of passenger land transport equipment**

This subclass includes:

- renting and operating leasing of passenger land transport equipment without drivers except automobiles:
 - railroad passenger vehicles
 - motorcycles, caravans, campers, etc.

This subclass excludes:

- *renting or leasing of passenger vehicles with driver cf. 60.2*
- *financial leasing cf. 65.21*

71.21/2 This code is no longer in use

71.21/9 Renting of other land transport equipment

This subclass includes:

- renting and operating leasing of other land transport equipment without drivers except automobiles:
 - trucks, haulage tractors, trailers and semi-trailers
 - railroad freight vehicles

This subclass also includes:

- renting of containers
- renting of pallets

This subclass excludes:

- *renting or leasing of freight vehicles or trucks with driver cf. 60.24*
- *financial leasing cf. 65.21*
- *renting of bicycles cf. 71.40/1*
- *renting of accommodation or office containers cf. 71.32*

71.22 Renting of water transport equipment**71.22/1 Renting of passenger water transport equipment**

This subclass includes:

- renting and operating leasing of passenger water transport equipment such as commercial boats and ships, without operator

This subclass excludes:

- *renting of passenger water transport equipment with operator cf. 61*
- *financial leasing cf. 65.21*
- *renting of pleasure-boats cf. 71.40/1*

71.22/2 This code is no longer in use

71.22/9 Renting of other water transport equipment

This subclass includes:

- renting and operating leasing of other water transport equipment such as commercial boats and ships, without operator

- This subclass excludes:*
- *renting of other water transport equipment with operator cf. 61*
 - *financial leasing cf. 65.21*
- 71.23 Renting of air transport equipment**
- 71.23/1 Renting of passenger air transport equipment**
- This subclass includes:
- renting and operating leasing of passenger air transport equipment without operator
- This subclass excludes:*
- *renting of passenger air transport equipment with operator cf. 62*
 - *financial leasing cf. 65.21*
- 71.23/2 This code is no longer in use**
- 71.23/9 Renting of other air transport equipment**
- This subclass includes:
- renting and operating leasing of other air transport equipment without operator
- This subclass excludes:*
- *renting of other air transport equipment with operator cf. 62*
 - *financial leasing cf. 65.21*
- 71.3 Renting of other machinery and equipment**
- 71.31 Renting of agricultural machinery and equipment**
- This class includes:
- renting and operational leasing of agricultural and forestry machinery and equipment without operator:
 - renting of products produced by group 29.3, such as agricultural tractors, etc.
- This class excludes:*
- *renting of agricultural machinery or equipment with operator cf. 01.41*
 - *financial leasing cf. 65.21*
 - *non-agricultural dairy machinery and machinery for milling or working cereals cf. 71.34*
- 71.32 Renting of construction and civil engineering machinery and equipment**
- This class includes:
- renting and operational leasing of construction and civil engineering machinery and equipment without operator
 - renting of scaffolds and work platforms without erection and dismantling
 - renting of accommodation or office containers
- This class excludes:
- *renting of construction and civil engineering machinery or equipment with operator cf. 45.50*
 - *financial leasing cf. 65.21*
- 71.33 Renting of office machinery and equipment including computers**
- This class includes:
- renting and operational leasing of office machinery and equipment including computers, without operator:
 - computing machinery and equipment
 - duplicating machines, typewriters and word processing machines
 - accounting machinery and equipment
- This class excludes:*
- *financial leasing cf. 65.21*
- 71.34 Renting of other machinery and equipment not elsewhere classified**
- This class includes:
- renting and operational leasing of other machinery and equipment not elsewhere classified, without operator:
 - engines and turbines, machine tools
 - mining and oil field equipment

- dairy machinery and machinery for milling or working cereals (non-agricultural)
- professional radio, television and communication equipment
- measuring and controlling equipment
- other scientific, commercial and industrial machinery

This class excludes:

- *financial leasing cf. 65.21*
- *renting of agricultural machinery and equipment cf. 71.31*
- *renting of construction and civil engineering machinery and equipment cf. 71.32*
- *renting of office machinery and equipment including computers cf. 71.33*

71.4 Renting of personal and household goods not elsewhere classified

71.40 Renting of personal and household goods not elsewhere classified

71.40/1 Renting of sporting and recreational equipment

This subclass includes the renting of sporting and recreational goods, to households or industries:

- pleasure boats
- bicycles
- sports equipment
- musical instruments, scenery and costumes
- books, journals and magazines
- do-it-yourself machinery and equipment, hand tools

This subclass excludes:

- *renting of passenger cars and small vans, motorcycles, caravans and trailers cf. 71.1 and 71.2*
- *renting of books, journals, magazines by libraries cf. 92.51*

71.40/2 *This code is no longer in use*

71.40/3 Renting of radios, televisions and video recorders and DVD players

71.40/4 Renting of records and other pre-recorded media

This subclass excludes:

- *renting of video tapes and DVDs cf. 71.40/5*
- *renting of records by libraries cf. 92.51*

71.40/5 Renting of video tapes and DVDs

This subclass excludes:

- *renting of video tapes and DVDs by libraries cf. 92.51*

71.40/9 Renting of other personal and household goods not elsewhere classified

This subclass includes:

- renting of other goods, to households or industries:
- textiles, wearing apparel and footwear
- furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares
- flowers and plants
- jewellery

This subclass excludes:

- *renting of linens, work uniforms and related items by laundries cf. 93.01*

72 Computer and Related Activities

72.1 Hardware consultancy

72.10 Hardware consultancy

This class includes:

- consultancy on type and configuration of hardware and associated software application:
 - analysing the users' needs and problems and presenting the best solution

72.2 Software consultancy and supply

72.21 Publishing of software

This class includes:

- development, production, supply and documentation of ready-made (non-customised) software

- 72.22 **Other software consultancy and supply**
 This class includes:
- analysis, design and programming of systems ready to use:
 - analysis of the user's needs and problems, consultancy on the best solution
 - development, production, supply and documentation of made-to-order software based on orders from specific users
 - writing of programs following directives of the user
 - web page design
- This class excludes:*
- reproduction of non-customised software cf. 22.33
 - software consultancy related to hardware consultancy cf. 72.10
- 72.3 **Data processing**
- 72.30 **Data processing**
 This class includes:
- processing of data employing either the customer's or a proprietary program:
 - complete processing of data
 - data entry services
 - scanning of documents
 - management and operation on a continuing basis of data processing facilities belonging to others
 - web hosting
 - database related activities: provision of data in a certain order or sequence, by on-line data retrieval or accessibility (computerised management) to everybody or to limited users, sorted on demand
- 72.4 **Database activities**
- 72.40 **Database activities**
 This class includes:
- on-line database publishing
 - on-line directory and mailing list publishing
 - other on-line publishing
 - web search portals
- This class excludes:*
- internet publishing in connection with other publishing cf. 22
- 72.5 **Maintenance and repair of office, accounting and computing machinery**
- 72.50 Maintenance and repair of office, accounting and computing machinery
- 72.6 **Other computer related activities**
- 72.60 Other computer related activities
- 73 **Research and Development**
 This division includes three types of research and development:
- basic research:
 - experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view
 - applied research:
 - original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective
 - experimental development:
 - systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed
- 73.1 **Research and experimental development on natural sciences and engineering**
- 73.10 **Research and experimental development on natural sciences and engineering**
 This class includes:
- systematic studies and creative efforts in the three types of research and development defined above, in natural sciences (mathematics, physics, astronomy, chemistry, life sciences, medical sciences, earth

sciences, agriculture, etc.). They are intended to increase the stock of knowledge and to improve the use of this stock of knowledge

This class also includes:

- multi-disciplinary research and development

73.2 Research and experimental development on social sciences and humanities

73.20 Research and experimental development on social sciences and humanities

This class includes:

- systematic studies and creative efforts in the three types of research and development defined above, in social sciences and humanities (economics, psychology, sociology, legal sciences, linguistics and languages, arts, etc.). They are intended to increase the stock of knowledge and to improve the use of this stock of knowledge

This class excludes:

- *market research cf. 74.13*

74 Other Business Activities

74.1 Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy; holdings

74.11 Legal activities

74.11/1 Activities of Patent and Copyright Agents

This subclass includes:

- preparation, drawing up and certification activities
- the provision of advice regarding patents and copyrights

This subclass excludes:

- *law court activities cf. 75.23*

74.11/2 Barristers at Law

This subclass includes:

- members of the legal profession who have been called to the bar
- Advocates of the Scottish Bar

This subclass excludes;

- *law court activities cf. 75.23*

74.11/3 Solicitors

This subclass includes:

- members of the legal profession qualified to deal with:
 - conveyancing
 - drawing up of wills
 - advising clients on legal matters
 - instructing barristers, etc.

74.11/9 Other legal activities not elsewhere classified

This subclass includes:

- other legal activities not elsewhere classified
- activities of notaries, bailiffs, arbitrators, examiners and referees etc.

This subclass excludes:

- *law court activities cf. 75.23*

74.12 Accounting, book-keeping and auditing activities; tax consultancy

74.12/1 Accounting and auditing activities

This subclass includes:

- preparation of financial accounts, examination of such accounts and certification of their accuracy

This subclass excludes:

- *management consultancy such as design of accounting systems, cost accounting programmes, budgetary control procedures cf. 74.14/2*
- *bill collection cf. 74.87/1*

- 74.12/2 Book-keeping activities**
This subclass includes:
- recording of commercial transactions from businesses or others
- This subclass excludes:*
- *data processing and tabulation activities even for accounting purposes cf. 72.30*
 - *management consultancy such as design of accounting systems, cost accounting programmes, budgetary control procedures cf. 74.14/2*
 - *bill collection cf. 74.87/1*
- 74.12/3 Tax consultancy**
This subclass includes:
- preparation of personal and business income tax returns
 - advisory activities and representation (other than legal representation) on behalf of clients before tax authorities
- This subclass excludes:*
- *data processing and tabulation activities even for accounting purposes cf. 72.30*
 - *management consultancy such as design of accounting systems, cost accounting programmes, budgetary control procedures cf. 74.14/2*
 - *bill collection cf. 74.87/1*
- 74.13 Market research and public opinion polling**
This class includes:
- investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products including statistical analyses of the results
 - investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof
- 74.14 Business and management consultancy activities**
- 74.14/1 Public relations activities**
This subclass includes:
- provision of advice, guidance or operational assistance to businesses and the public service:
 - public relations and communication
- 74.14/2 Financial management**
This subclass includes:
- provision of advice, guidance or operational assistance to businesses and the public services:
 - design of accounting systems, cost accounting programmes, budgetary control procedures
- 74.14/3 General management consultancy activities**
This subclass includes:
- provision of advice, guidance or operational assistance to businesses and the public service:
 - planning, organisation, efficiency and control, management information, etc.
- 74.14/9 Business and management consultancy activities not elsewhere classified**
This subclass includes:
- other provision of advice, guidance or operational assistance to businesses and the public service:
 - management consultancy such as by agronomists and agricultural economists to farms, etc.
- 74.15 Management activities of holding companies**
This class includes:
- activities of managing holding companies primarily engaged in holding the securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing management decisions
- This class also includes:*
- activities of head offices, centralised administrative offices and the like that administer, oversee and manage other units of the company or enterprise and that normally undertake the strategic or organisational planning and decision-making role of the company or enterprise

This class excludes:

- financial holding companies cf. 65.23/4 and 65.23/9

- 74.15/1 Management activities of wholesale holding companies
- 74.15/2 Management activities of transport holding companies
- 74.15/3 Management activities of construction holding companies
- 74.15/4 Management activities of catering holding companies
- 74.15/5 Management activities of motor trades holding companies
- 74.15/6 Management activities of service trades holding companies
- 74.15/7 Management activities of retail holding companies
- 74.15/8 Management activities of production holding companies
- 74.15/9 Management activities of other non-financial holding companies
- 74.2 Architectural and engineering activities and related technical consultancy**
- 74.20 Architectural and engineering activities and related technical consultancy
- 74.20/1 Architectural activities

This subclass includes:

- consulting architectural activities:
 - building design and drafting
 - supervision of construction

This subclass excludes:

- activities of interior decoration design cf. 74.87/2

- 74.20/2 Urban planning and landscape architectural activities
- 74.20/3 Quantity surveying activities

This subclass excludes:

- research and development activities cf. 73

- 74.20/4 Engineering consultative and design activities

This subclass includes:

- advisory and consultative engineering activities
- engineering design activities for:
 - the construction of foundations and building structures
 - mechanical and electrical installations for buildings
 - the construction of civil engineering works

This subclass excludes:

- engineering design activities for industrial process and production cf. 74.20/5

- 74.20/5 Engineering design activities for industrial process and production

This subclass includes:

- drawing up of preliminary drafts, project development, specification of plans of execution or exact specifications on behalf of the contracting authority for the construction of industrial process and production

- 74.20/6 Engineering related scientific and technical consulting activities

This subclass includes:

- geological and prospecting activities:
 - surface measurements and observations designed to yield information on sub-surface structure and the location of petroleum, natural gas and mineral deposits and of ground water
- weather forecasting activities
- geodetic surveying activities
 - land surveying activities
 - hydrographic surveying activities
 - sub-surface surveying activities
 - boundary surveying activities
 - cartographic and spatial information activities including aerial photography thereof
 - industrial and engineering surveying activities

This subclass also includes:

- activities of technical consultants other than engineers

This subclass excludes:

- other test drilling and testhole boring cf. 45.12
- activities of computer consultants cf. 72
- research and development activities cf. 73
- technical testing cf. 74.30

74.20/9 Other engineering activities

This subclass also includes:

- integrated engineering activities for turnkey projects

74.3 Technical testing and analysis

74.30 Technical testing and analysis

This class includes:

- measuring related to cleanness of water or air, measuring of radioactivity and the like; analysis of potential pollution such as smoke or waste water
- testing activities in the field of food hygiene, including veterinary testing and control in relation to food production
- strength and failure testing
- testing of calculations for building elements
- certification of ships, aircraft, motor vehicles, pressurised containers, nuclear plant, etc.
- periodic road safety testing of motor vehicles

74.4 Advertising

74.40 Advertising

74.40/1 Sale or leasing activities of advertising space or time

This subclass includes:

- media representation, i.e. sale of time and space for various media soliciting advertising
- provision of spaces for advertising

74.40/2 Planning, creation and placement of advertising activities

This subclass includes:

- creation and realisation of advertising campaigns
- creating and placing of outdoor advertising e.g. billboards, panels, bulletins and frames, window dressing, showroom design and bus carding, etc.

This subclass excludes:

- printing of advertising material cf. 22.22
- market research cf. 74.13
- direct mailing activities cf. 74.85
- production of commercial messages for radio, television and film cf. 92

74.40/9 Advertising activities not elsewhere classified

This subclass includes:

- aerial advertising
- distribution or delivery of advertising material or samples

This subclass excludes:

- printing of advertising material cf. 22.22
- market research cf. 74.13
- public relations activities cf. 74.14/1
- advertising photography cf. 74.81/9
- direct mailing activities cf. 74.85

74.5 Labour recruitment and provision of personnel

74.50 Labour recruitment and provision of personnel

This class includes:

- personnel search, selection referral and placement in connection with employment supplied to the potential employer or to the prospective employee:

- formulation of job descriptions
- screening and testing of applicants
- investigation of references, etc.
- executive search and placement activities (head-hunters)
- labour contracting activities:
 - supply to others, chiefly on a temporary basis, of personnel hired by, and whose emoluments are paid by, the agency

This class excludes:

- activities of farm labour contractors cf. 01.4
- activities of personal theatrical or artistic agents cf. 74.87/9
- motion picture, television and other theatrical casting activities cf. 92.72/1

74.6 Investigation and security activities

74.60 Investigation and security activities

74.60/1 Investigation activities

This subclass includes:

- investigation activities
- activities of private investigators

This subclass excludes:

- investigation in connection with insurance cf. 67.20

74.60/2 Security and related activities

This subclass includes:

- surveillance, guard and other protective activities:
 - transport of valuables
 - bodyguard activities
 - street patrol, guard and watchman activities for apartment buildings, offices, factories, construction sites, hotels, theatres, dance halls, sports stadiums, shopping centres, etc
 - store detective activities
 - monitoring by mechanical or electrical protective devices
 - security activities in the field of public transportation such as luggage and passenger inspection at airports as well as patrol activities in trains & subways
 - pre qualification of alarms (deciding whether it is a false alarm or not) and calling police, fire brigade and ambulances if necessary)
- consultancy in the field of industrial, household and public service security including security screening
- security shredding of information on any media

This subclass excludes

- installation of alarm systems cf. 45.31

74.7 Industrial cleaning

74.70 Industrial cleaning

74.70/1 Traditional cleaning services

This subclass includes:

- cleaning and maintenance of dwellings and other commercial, administrative and industrial buildings:
 - floor cleaning
 - interior wall cleaning
 - furniture polishing
 - other traditional cleaning services

This subclass excludes:

- carpet and rug shampooing, drapery and curtain cleaning cf. 93.01
- activities of households employing domestics cf. 95.00

74.70/2 Window cleaning services

This subclass includes;

- cleaning of windows in dwellings and other buildings
- cleaning services for exterior windows using swing stages

- 74.70/3 Disinfecting and exterminating services**
 This subclass includes:
 – disinfecting of dwellings and other buildings
 – exterminating insects, rodents and other pests
 – fumigation services and pest control services
This subclass excludes:
 – *agricultural pest control services cf. 01.41*
 – *impregnation of timber cf. 20.10*
- 74.70/4 Specialised cleaning services**
 This subclass includes:
 – cleaning services for hospitals
 – cleaning services for computer rooms
 – specialised cleaning services of reservoirs and tanks, these being part of either industrial sites or transport equipment
 – decontamination services
 – cleaning services of heat and air-ducts
 – sterilisation of objects or premises e.g. operating theatres
- 74.70/5 Furnace and chimney cleaning services**
 This subclass includes:
 – furnace and chimney cleaning services
This subclass excludes:
 – *maintenance services of central heating installations cf. 28.22 and 45.33*
- 74.70/9 Cleaning activities not elsewhere classified**
 This subclass includes:
 – non-specialised cleaning services of:
 ■ buses, underground and other trains, aircraft, ships and other transport equipment
 ■ other cleaning services not elsewhere classified
 ■ cleaning of industrial machinery
 ■ bottle cleaning
This subclass excludes:
 – *cleaning services of agricultural premises (hen houses, piggeries, etc.) cf. 01.42/9*
 – *steam cleaning, sand blasting and other similar activities for building exteriors cf. 45.45*
 – *specialised cleaning of cars cf. 50.20*
 – *carpet and rug shampooing, drapery and curtain cleaning cf. 93.01*
- 74.8 Miscellaneous business activities not elsewhere classified**
- 74.81 Photographic activities**
- 74.81/1 This code is no longer in use (now 93.05/1)**
- 74.81/2 Portrait photographic activities**
 This subclass includes:
 – portrait photography for passports or identification photographs, infant and child portraits, family or military portraits, etc.
This class excludes:
 – *operation of coin-operated photographic machines cf. 93.05/1*
- 74.81/3 Other specialist photography**
 This subclass includes:
 – aerial photography
 – photographing of persons, objects or scenery using special apparatus and techniques e.g.
 ■ underwater photography
 ■ medical and biological photography
 ■ photomicrography
 – micro-filming of documents

This subclass excludes:

- cartographic and spatial information activities including aerial photography thereof cf. 74.20/6

74.81/4 Film processing

This subclass includes:

- development of negatives and printing of pictures according to customer specifications:
 - enlargement of negatives and slides
 - black and white processing
 - colour printing
 - slide and negative duplicates, reprints, etc.
- developing of motion picture films for both amateur photographers and commercial clients

This subclass also includes:

- preparation of photographic slides
- copying of films
- copying of audio-visual media
- restoration of old photographs
- copying from pictures, retouching and other special effects

This subclass excludes:

- processing of motion picture film related to the motion picture and television industries cf. 92.11

74.81/9 Photographic activities not elsewhere classified

This subclass includes:

- photography for commercials, publishers, fashion, real estate or tourism purposes
- photographing or videoing of live events such as weddings, graduations, conventions, receptions, fashion shows, sports and news events and any other events of current interest

74.82 Packaging activities

This class includes:

- packaging activities, on a fee or contract basis whether or not this involves an automated process:
 - packaging of meat on a fee or contract basis
 - bottling of liquids, including beverages and food
 - packaging of solids (blister packaging, foil covered, etc.)
 - security packaging of pharmaceutical preparations
 - labelling, stamping and imprinting
 - parcel packing and gift wrapping

This class excludes:

- packing activities incidental to transport cf. 63.40

74.83 *This code is no longer in use*

74.84 *This code is no longer in use*

74.85 Secretarial and translation activities

This class includes:

- stenographic and mailing activities:
 - typing
 - other secretarial activities such as transcribing from tapes, discs, etc.
 - copying, blue printing, multigraphing and similar activities
- envelope addressing, stuffing, sealing and mailing, mailing list compilation, etc., including for advertising material
- translation and interpretation

This class also includes:

- proof-reading

This class excludes:

- database activities cf. 72.40
- bookkeeping activities cf. 74.12/2

- 74.86 Call centre activities**
This class includes:
- client relation and client service related technical intermediary services for the account of others
 - inbound call centres answering calls from clients by using automatic call distribution, computer telephone integration or interactive voice response systems:
 - placing orders
 - providing product information
 - dealing with complaints
 - outbound call centres dealing with sales and marketing activities directed towards clients
 - market research
 - direct marketing
 - address verification
- 74.87 Other business activities not elsewhere classified**
- 74.87/1 Credit reporting and collection agency activities**
This subclass includes:
- bill collecting, credit rating in connection with an individual's or firm's credit-worthiness or business practices
- This subclass excludes:*
- *credit card activities cf. 65*
- 74.87/2 Speciality design activities**
This subclass includes:
- fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration and other fashion goods as well as other personal or household goods
 - activities of interior decoration designers
 - activities of graphic designers
- This subclass excludes:*
- *machinery and industrial plant design cf. 74.20/5*
 - *display of advertisements and other advertising design cf. 74.40/2*
- 74.87/3 Activities of exhibition and fair organisers**
This subclass includes:
- activities of stand designers
- 74.87/4 Activities of conference organisers**
- 74.87/9 Other business activities not elsewhere classified**
This subclass includes:
- business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices
 - appraisal activities other than for real estate and insurance
 - trading stamp activities
 - activities of franchisers
 - activities of self employed auctioneers
 - reading of gas, water and electricity meters (fee or contract basis)
 - activities of consultants other than technical & engineering not elsewhere classified
- This subclass also includes:
- activities carried on by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion pictures, theatrical productions or other entertainment or sports attractions and the placement of, for example, books, plays, artworks, photographs, with publishers, producers and the like.

Section L Public Administration and Defence; Compulsory Social Security

The classification criteria used in the private sector are, by analogy, applied to both local authorities and public administration. Consequently, few government bodies are classified to Section L. The general rule is that operational, as opposed to administrative, policy or similar units, should be classified to the appropriate UK SIC(2003) Section (for example, a primary school in Section M; a National Health Service hospital in Section N). However, purely or mainly administrative, policy or similar units should be classified to Section L. Where, say, a central government building carries out a mainly administrative function but also has a secondary, but not separately identifiable, operational role it should be classified to Section L. Mainly operational units, where they are identifiable as such, should always be classified outside Section L. Whether the main activity is operational, administrative, policy or similar depends, in part, on the type of unit and, therefore, on the spread of activity in which it is involved.

75 Public Administration and Defence; Compulsory Social Security**75.1 Administration of the State and the economic and social policy of the community****75.11 General (overall) public service activities**

This class includes:

- executive and legislative administration of central, regional and local bodies
- administration and supervision of fiscal affairs:
 - operation of taxation schemes
 - duty/tax collection on goods and tax violation investigation
 - customs administration
- budget implementation and management of public funds and public debt:
 - raising and receiving of moneys and control of their disbursement
- administration and operation of overall economic and social planning and statistical and sociological services at the various levels of government

75.12 Regulation of the activities of agencies that provide health care, education, cultural services and other social services excluding social security

This class includes:

- public administration of programmes aimed to increase personal well-being: health, education, culture, sport, recreation, environment, housing, social services, etc.

This class excludes:

- compulsory social security activities cf. 75.30
- education activities cf. 80
- human health related activities cf. 85.1
- sewage and refuse disposal and sanitation cf. 90.0
- activities of libraries, public archives, museums and other cultural institutions cf. 92.5
- sporting or other recreational activities cf. 92.6, 92.7

75.13 Regulation of and contribution to more efficient operation of business

This class includes:

- public administration and regulation of different economic sectors: agriculture, land use, energy and mining resources, infrastructure, transport, communication, hotels and tourism
- administration of general labour affairs
- implementation of regional development policy

75.14 Supporting service activities for the government as a whole

This class includes:

- general personnel and other general service activities:
 - administration and operation of general personnel services, whether or not connected with a specific function
 - development and implementation of general personnel policies and procedures covering selection and promotion, rating methods, job description, evaluation and classification, administration of civil service regulations, etc.
- administration, operation and support of overall general services:
 - centralised supply and purchasing services
 - maintenance and storage of government records and archives
 - operation of government owned or occupied buildings
 - operation of central offices and other general services not connected with a specific function

This class excludes:

- activities of historical archives cf. 92.51

75.2 Provision of services to the community as a whole

75.21 Foreign affairs

This class includes:

- administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations
- administration, operation and support for information and cultural services intended for distribution beyond national boundaries
- aid to foreign countries whether or not routed through international organisations
- provision of military aid to foreign countries
- management of foreign trade, international financial and foreign technical affairs
- international assistance, e.g. refugee or hunger relief programmes

75.22 Defence activities

This class includes:

- administration, supervision and operation of military defence affairs and land, sea, air and space defence force such as:
 - combat forces of army, navy and air force
 - engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands
 - reserve and auxiliary forces
 - provision of equipment, structures, supplies, etc.
 - health activities for military personnel in the field
- administration, operation and support of civil defence forces
- support for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved

This class excludes:

- provision of military aid to foreign countries cf. 75.21
- activities of military tribunals cf. 75.23
- provision of supplies for domestic emergency use in case of peacetime disasters cf. 75.24
- educational activities of military schools, colleges and academies cf. 80
- activities of military hospitals cf. 85.11

75.23 Justice and judicial activities

This class includes:

- administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system
- prison administration and provision of correctional services

This class also includes:

- rehabilitation services

This class excludes:

- advice and representation in civil, criminal and other cases cf. 74.11
- activities of prison schools cf. 80
- activities of prison hospitals cf. 85.11

75.24 Public security, law and order activities

This class includes:

- administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coast guards and other special police forces including traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records
- provision of supplies for domestic emergency use in case of peacetime disasters

This class excludes:

- administration and operation of military armed forces cf. 75.22

75.25

Fire service activities

This class includes:

- fire-fighting and fire-prevention:
 - administration and operation of regular and auxiliary fire brigades supported by public authorities in fire prevention, fire fighting, rescue of persons and animals, assistance in civic disasters, floods, road accidents, etc.

This class also includes:

- marine fireboat services

This class excludes:

- *forestry fire protection services cf. 02.02*
- *private fire-fighting and fire-prevention services in factories cf. section D*
- *fire-fighting and fire-prevention services at airports cf. 63.23*
- *fire-fighting and fire-prevention services at defence establishments cf. 75.22*

75.3**Compulsory social security activities**

75.30

Compulsory social security activities

This class includes:

- administration of compulsory social security:
 - sickness, work-accident and unemployment insurance
 - retirement pensions

This class excludes:

- *non-compulsory social security cf. 66.0*
- *provision of welfare services and social work cf. 85.3*

Section M**Education****80****Education**

This division includes:

- public as well as private education at any level or for any profession, whether oral, written, by radio, or by television.

It includes both education by the various institutions in the main school system at its different levels and adult education, literacy programmes and the like.

For each level of education the classes include special education for physically or mentally handicapped pupils.

Adult education which is similar in content to the education given at specific levels is included with that level.

This division also includes:

- other education such as driving schools

This division excludes:

- *education primarily concerned with recreation such as bridge or golf cf. 92*

80.1**Primary education**

Education can be given in classrooms, by radio or television broadcast, via the internet or correspondence course

80.10**Primary education**

This class includes:

- pre-primary education (education preceding the first level)
- primary education (education at the first level)

This class excludes:

- *child day-care activities cf. 85.32*

80.2**Secondary education**

Education can be given in classrooms, by radio or television broadcast, via the internet or correspondence course.

80.21**General secondary education**

This class includes:

- general school education in the first stage of the secondary level generally corresponding to the period of compulsory school attendance
- general school education in the second stage of the secondary level giving, in principle, access to higher education

This class excludes:

- *adult education as defined in class 80.42*

80.22**Technical and vocational secondary education**

This class includes:

- technical and vocational education (mainly that usually referred to as further education in the UK) below the level of higher education as defined in class 80.30.

Typically, the programmes emphasise a subject-matter specialisation and instruction in both the theoretical and the practical skills generally associated with employment. The aim of a programme can vary from preparation for a general field of employment to specific education.

This class excludes:

- *technical and vocational education at post-secondary and university levels cf. 80.30*

80.3**Higher education**

Education can be given in classrooms, by radio or television broadcast, via the internet or correspondence course.

- 80.30 Higher education**
This class includes:
- first, second and third stages of higher education
 - post secondary education not leading to a university degree or equivalent
 - post secondary education leading to a university degree or equivalent
- A great variety of subject-matter programmes is offered at this level, some emphasising more theoretical instruction and some more practical instruction.
- 80.30/1 Sub-degree level higher education**
This subclass includes:
- education at the third level (post-secondary) of the type that leads to an award below first degree level or equivalent.
- This includes education for nursing and most education leading to professional qualifications.
- 80.30/2 First-degree level higher education**
This subclass includes:
- education of the type that leads to an award of first degree or equivalent either at University or other institute which provides such study.
- This subclass also includes:
- education leading to some professional qualifications
 - study leading to a one year Post Graduate Certificate of Education (PGCE)
- 80.30/3 Post-graduate level higher education**
This subclass includes:
- education that leads to a post-graduate degree or equivalent (e.g. Ph.D., MA, M.Sc.) either in university or other institute which provides such study.
- 80.4 Adult and other education**
This group is reserved for specialised training for adults not comparable to the general education in 80.1 to 80.3
- Education can be given in classrooms, by radio or television broadcast, internet or correspondence course.
- 80.41 Driving school activities**
This class also includes:
- tuition for flying certificates and ship licences other than for commercial certificates and permits
- 80.42 Adult and other education not elsewhere classified**
- 80.42/1 Activities of private training providers**
This subclass includes:
- the provision of training by The Learning and Skills Council and National Training Organisations (NTOs)
 - private companies advising on training, designing/delivering training courses or involved in the preparation of training materials for people in youth and employment training schemes
- 80.42/2** *This code is no longer in use*
- 80.42/9 Other adult and other education not elsewhere classified**
This subclass includes:
- other adult education, i.e. education for people who are not in the main school and university system. Instruction may be given in day or evening classes in schools or in special institutions providing for adults
 - education which is not definable by level
- This subclass excludes:*
- higher education cf. 80.30
 - activities of dance schools cf. 92.34/1
 - instruction in sport and games cf. 92.62/9

Section N	Health and Social Work
85	Health and Social Work
85.1	Human health activities
85.11	Hospital activities
85.11/1	Public sector hospital activities, including NHS trusts
	This subclass includes:
	– activities of hospitals with or without NHS Trust status
	– hospital activities such as:
	■ medical and surgical technical care activities such as diagnosis, treatment, operations, analyses, emergency activities, etc.
	■ accommodation activities such as boarding, meals, etc.
	This includes short or long term hospital activities of general and specialised hospitals, sanatoria, preventoria, asylums, mental hospital institutions, rehabilitation centres, leprosaria and other health institutions which have accommodation facilities, including military and prison hospitals.
	The activities are chiefly directed to in-patients and carried out under the direct supervision of medical doctors.
	<i>This subclass excludes:</i>
	– health activities for military personnel in the field cf. 75.22
	– private consultants' services to in-patients cf. 85.12
	– dental activities without accommodation cf. 85.13
	– ambulance and rescue activities cf. 85.14
85.11/2	Private sector hospital activities
	This subclass includes:
	– hospital activities such as:
	■ medical and surgical technical care activities such as diagnosis, treatment, operations, analyses, emergency activities, etc.
	■ accommodation activities such as boarding, meals, etc.
	This includes short or long term hospital activities of general and specialised hospitals, sanatoria, preventoria, asylums, mental hospital institutions, rehabilitation centres, leprosaria and other health institutions which have accommodation facilities, including prison and military hospitals.
	The activities are chiefly directed to in-patients and carried out under the direct supervision of medical doctors.
	<i>This subclass excludes:</i>
	– health activities for military personnel in the field cf. 75.22
	– private consultants' services to in-patients cf. 85.12
	– dental activities without accommodation cf. 85.13
	– ambulance and rescue activities cf. 85.14
85.11/3	Medical nursing home activities
	The activities carried out here are chiefly directed to in-patients and carried out under the direct supervision of medical doctors.
	<i>This subclass excludes:</i>
	– homes for the aged cf. 85.31
85.12	Medical practice activities
	This class includes:
	– medical consultation and treatment in the field of general and specialised medicine by general practitioners and medical specialists and surgeons
	The activity can be carried out in private practice, group practices and in hospital out-patient clinics.
	Included are private consultants' activities in hospitals as well as activities carried out in clinics such as those attached to firms, schools, homes for the aged, labour organisations and fraternal organisations as well as in patients homes. Patients are usually ambulatory and can be referred to specialists by general practitioners.
	<i>This class excludes:</i>
	– paramedical activities such as those of midwives, nurses and physiotherapists cf. 85.14

85.13 Dental practice activities

This class includes:

- dental practice activities of a general or specialised nature
- orthodontic activities

They can be carried out in private practice or in out-patient clinics including clinics attached to firms, schools, etc., as well as in operating rooms.

This class excludes

- *production of artificial teeth, denture and prostatic appliances by dental technicians who do not fit them cf. 33.10*

85.14 Other human health activities

This class includes:

- activities for human health not performed by hospitals or by practising medical doctors but by para-medical practitioners legally recognised to treat patients

This class may include activities of nurses, midwives, physiotherapists or others in the field of optometry, hydrotherapy, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractic, acupuncture and the like.

These activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labour organisations and fraternal organisations, in residential health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere.

This class also includes:

- activities of dental paramedical personnel such as dental therapists, school dental nurses and dental hygienists
- activities of medical laboratories
- activities of blood banks, sperm banks, transplant organ banks
- ambulance transport of patients by any mode of transport including airplanes

This class excludes:

- *production of artificial teeth, denture and prostatic appliances by dental technicians who do not fit them cf. 33.10*
- *testing activities in the field of food hygiene cf. 74.30*

85.2 Veterinary activities**85.20 Veterinary activities**

This 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 in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere.

This class also includes:

- animal ambulance activities

This class excludes:

- *farm animal boarding activities without health care cf. 01.42/1*
- *pet animal boarding activities without health care cf. 93.05/9*
- *technical testing cf. 74.30*

85.3 Social work activities**85.31 Social work activities with accommodation****85.31/1 Charitable social work activities with accommodation**

This subclass includes:

- activities provided on a round-the-clock basis directed to provide social assistance to children, the aged and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements:
 - activities provided by orphanages, children's boarding homes and hostels, residential nurseries, homes for the aged, homes for the physically or mentally handicapped, rehabilitation homes (without medical treatment) for people addicted to drugs or alcohol, homes for the homeless, institutions that take care of unmarried mothers and their children.

This subclass excludes:

- adoption activities cf. 85.32/1 or 85.32/2
- short term shelter activities for disaster victims cf. 85.32/1 or 85.32/2

85.31/2 Non-charitable social work activities with accommodation

This subclass includes:

- activities provided on a round-the-clock basis directed to provide social assistance to children, the aged and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements:
 - activities provided by orphanages, children's boarding homes and hostels, residential nurseries, homes for the aged, homes for the physically or mentally handicapped, rehabilitation homes (without medical treatment) for people addicted to drugs or alcohol, homes for the homeless, institutions that take care of unmarried mothers and their children.

This subclass excludes:

- adoption activities cf. 85.32/1 or 85.32/2
- short term shelter activities for disaster victims cf. 85.32/1 or 85.32/2

85.32 Social work activities without accommodation

85.32/1 Charitable social work activities without accommodation

This subclass includes:

- social, counselling, welfare, refugee, referral and similar activities, the services of which are delivered to individuals and families in their homes or elsewhere and carried out by private organisations, disaster relief organisations and national or local self-help organisations and by specialists providing counselling services:
 - welfare and guidance activities for children and adolescents
 - adoption activities, activities for the prevention of cruelty to children and others
 - eligibility determination in connection with welfare aid, rent supplements, etc.
 - old age and sick visiting
 - household budget counselling, marriage and family guidance
 - guidance delivered to persons on parole or probation
 - community and neighbourhood activities
 - activities for disaster victims, refugees, immigrants, etc., including temporary or extended shelter for them
 - vocational rehabilitation and habilitation activities for handicapped or unemployed persons provided that the education component is limited
- child day-care activities (creches), including day-care activities for the handicapped children
- day-care activities for handicapped adults
- day facilities for homeless and other socially weak groups
- charitable activities such as fund raising or other supporting activities aimed at social work

85.32/2 Non-charitable social work activities without accommodation

This subclass includes:

- social, counselling, welfare, refugee, referral and similar activities, the services of which are delivered to individuals and families in their homes or elsewhere and carried out by government organisations or by private organisations, disaster relief organisations and national or local self-help organisations and by specialists providing counselling services:
 - welfare and guidance activities for children and adolescents
 - adoption activities, activities for the prevention of cruelty to children and others
 - eligibility determination in connection with welfare aid, rent supplements, etc.
 - old age and sick visiting
 - household budget counselling, marriage and family guidance
 - guidance delivered to persons on parole or probation
 - community and neighbourhood activities
 - activities for disaster victims, refugees, immigrants, etc., including temporary or extended shelter for them
 - vocational rehabilitation and habilitation activities for handicapped or unemployed persons provided that the education component is limited
- child day-care activities (creches), including day-care activities for handicapped children
- day-care activities for handicapped adults
- day facilities for homeless and other socially weak groups

Section O Other Community, Social and Personal Service Activities**90 Sewage and Refuse Disposal, Sanitation and Similar Activities**

This division includes:

- collection and treatment of household and industrial waste not intended for further use in an industrial manufacturing process. The aim is disposal and the resulting product is of little or no value.

This division also includes:

- other activities such as street cleaning and snow removal and the like.

This division excludes:

- *processing of waste and scrap and other articles into secondary raw material where a real transformation process is required, resulting in secondary raw material which is fit for direct use in an industrial manufacturing process and is not a final product cf. 37.10 and 37.20*
- *wholesale (purchase and sale) of waste and scrap including, for example, collecting, sorting, packing, dealing, but without a real transformation process cf 51.57*

90.0 Sewage and refuse disposal, sanitation and similar activities**90.01 Collection and treatment of sewage**

This class includes:

- collecting and transporting of human waste water from one or more users together with rain water by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles, etc.) and their treatment and disposal
- treatment of waste water by means of physical, chemical and biological processes like dilution, screening, filtering, sedimentation, etc.
- maintenance and cleaning of sewers and drains
- emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage, servicing of chemical toilets
- treatment of waste water from swimming pools and from industry

This class excludes:

- *construction of sewage systems cf. 45.21/3*
- *clearing, de-blocking of sewers cf. 45.33*
- *treatment of polluted ground or surface water in combination with cleaning up of environmental pollution cf.90.03*

90.02 Collection and treatment of other waste

This class includes:

- collection of waste from households and enterprises by means of refuse bins, wheeled bins, containers, etc.
- collection of hazardous waste, used batteries, used cooking oils and fats, etc.
- collection of waste oil from ships and used oil from garages
- collection of construction and demolition waste
- operation of waste collection centres
- waste disposal by incineration or by other means
- dumping of refuse on land or in water, burial or ploughing under of refuse
- treatment and disposal of radio-active waste² from hospitals.
- waste treatment by composting plants with the aim of disposal and a resulting by-product (compost)
- treatment and disposal of toxic live or dead animals and other contaminated waste
- disposal of used goods such as refrigerators to eliminate harmful waste

This class excludes:

- *treatment of food residual substances to manufacture food products cf. 15*
- *treatment of slaughter residual to produce animal feeds cf. 15.7*
- *reprocessing of nuclear fuels and treatment of radio-active nuclear waste cf. 23.30*
- *manufacture of compost cf. 24.15*
- *processing food, beverages and tobacco waste into secondary raw materials cf 37.20*
- *treatment of waste and scrap without a real mechanical or chemical transformation process and for sale to third parties, such as dismantling of cars, machinery or computers or such as sorting or pressing of paper, textile, plastics and wood waste. cf. 50, 51, 52*
- *collection of waste as part of wholesale cf. 51.57*

² Type of radio-active waste (mainly from medical origin) which will decay within the period of temporary storage and may be suitable for management outside the regulatory control system.

- 90.03 **Sanitation, remediation and similar activities**
 This class includes:
- decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using mechanical, chemical or biological methods
 - decontamination and cleaning up of surface water following accidental pollution e.g. through collection of pollutants or through application of chemicals
 - cleaning up of oil spills on land, in surface water, in oceans and seas including coastal seas
 - collection of refuse in litter bins in public places
 - outdoor sweeping and watering of streets, squares, paths, markets, public gardens, parks, etc.
 - snow and ice clearing on highways, airport runways, including spreading of salt or sand, etc.
 - clearing of mines and the like (including detonation) other specialised pollution control activities not elsewhere classified
 - rental of lavatory cubicles
- This class excludes:*
- *cleaning of ditches and pest control for agricultural purposes cf. 01.41*
 - *purification of groundwater for water supply cf. 41.00*
 - *stripping work of contaminated top soil as part of construction activities cf. 45.11*
 - *sealing of soils cf. 45.11*
 - *asbestos removal work cf. 45.25*
 - *transporting of polluted soil, already stripped off by third parties cf. 60.24/9*
 - *technical testing and analysis cf. 74.30*
 - *disinfecting and exterminating activities in buildings cf. 74.70/3*
 - *sewage activities cf. 90.01*
- 91** **Activities of Membership Organisations Not Elsewhere Classified**
- 91.1 **Activities of business, employers and professional organisations**
- 91.11 **Activities of business and employers organisations**
 This class includes:
- activities of organisations whose members' interests centre on the development and prosperity of enterprises in a particular line of business or trade, including farming, or on the economic growth and climate of a particular geographical area or political subdivision without regard for line of business. Included are activities of federations of such associations. The main services supplied involve dissemination of information, representation before government agencies, public relations and labour negotiations:
 - activities of chambers of commerce, guilds and similar organisations
- 91.12 **Activities of professional organisations**
 This class includes:
- activities of organisations whose members' interests centre chiefly on a particular discipline or professional practice or technical field. Included are activities of associations of specialists engaged in scientific, academic or cultural activities such as writers, painters, performers of various kinds, journalists and the like. The main services supplied involve the dissemination of information, the establishment and supervision of standards of practice, representation before government agencies and public relations
- This class also includes:
- activities of learned societies
- 91.2 **Activities of trade unions**
- 91.20 **Activities of trade unions**
 This class includes:
- activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation and in concerted action through organisation. This involves the activities of single plant unions, of unions composed of affiliated branches and of labour organisations composed of affiliated unions on the basis of trade, region, organisational structure or other criteria
- 91.3 **Activities of other membership organisations**
- 91.31 **Activities of religious organisations**
 This class includes:

- activities of religious or similar organisations
- activities of organisations furnishing monastery and convent services

This class excludes:

- *education provided by such organisations cf. 80*
- *health activities by such organisations cf. 85.1*
- *social work activities by such organisations cf. 85.3*

91.32 Activities of political organisations

This class includes:

- activities of political organisations and auxiliary organisations such as young people's auxiliaries, associated with a political party. These organisations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fund raising, etc.

91.33 Activities of other membership organisations not elsewhere classified

This class includes:

- activities of organisations not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund raising, etc.:
 - citizens initiative or protest movements
 - environmental and ecological movements
 - organisations supporting community and educational facilities not elsewhere classified
 - organisations for the protection and betterment of special groups, e.g. ethnic and minority groups
 - associations for patriotic purposes including war veterans' associations
- special interest groups such as touring clubs and automobile associations and consumer associations
- associations for the purpose of social acquaintanceship such as rotary clubs, lodges, etc.
- associations of youth, young persons' associations, student associations, clubs and fraternities, etc.
- associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g. poetry, literature clubs, historical, gardening, film and photo, music and art, craft and collectors' clubs, social clubs, carnival clubs, etc.
- associations for the protection of animals

This class excludes:

- *activities of professional associations cf. 91.12*
- *associations for practising or promoting artistic activities cf. 92.31*

92 Recreational, Cultural and Sporting Activities

92.1 Motion picture and video activities

92.11 Motion picture and video production

92.11/1 Motion picture production on film or video

This subclass includes:

- production of theatrical and non-theatrical motion pictures whether on film, DVD or video tape for direct projection in theatres or for broadcasting on television:
 - production in a motion picture studio, or in special laboratories for animated films or cartoons, of full-length films, documentaries, shorts, etc., for public entertainment, promotion, education or training

This subclass excludes:

- *film duplicating as well as audio, video reproduction from master copies cf. 22.3*
- *renting of articles and equipment (e.g. scenery, cameras) to the entertainment industries cf. 71.34*
- *film processing other than for the motion picture industry cf. 74.81/4*
- *agency activities cf. 74.87/9*
- *production of films or tapes normally produced in television studios cf. 92.20/2*
- *activities of own account actors, cartoonists, directors, consultants and other technical specialists cf. 92.31*
- *casting and booking agency activities cf. 92.72/1*

92.11/9 Other motion picture and video production activities

This subclass includes:

- supporting activities such as film processing and post-production activities such as film dubbing, film title printing, editing, cutting, etc.
- activities of sound recording studios

This subclass excludes:

- film duplicating as well as audio and video tape reproduction from master copies cf. 22.3
- renting of articles and equipment (e.g. scenery, cameras) to the entertainment industries cf. 71.34
- film processing other than for the motion picture industry cf. 74.81/4
- agency activities cf. 74.87/9
- production of films or tapes normally produced in television studios cf. 92.20/2
- activities of own account actors, cartoonists, directors, stage designers, lighting directors, etc. cf. 92.31
- casting and booking agency activities cf. 92.72/1

92.12 Motion picture and video distribution

This class includes:

- distribution of motion pictures, DVDs and video tapes to other industries but not to the general public. This involves the sale or renting of movies or DVDs and video tapes to other industries, as well as activities allied to the distribution of films, DVDs and video tapes such as film booking, delivery, storage, etc.
- buying and selling of motion picture and video distribution rights

This class excludes:

- film duplicating as well as audio and video tape reproduction from master copies cf. 22.3
- wholesale of DVDs and video tapes cf. 51.43
- retail trade of DVDs and video tapes cf. 52.1, 52.4
- renting of DVDs and video tapes to the general public cf. 71.40/5

92.13 Motion picture projection

This class includes:

- motion picture or video projection in cinemas, in the open air or in other projection facilities

This class also includes:

- activities of cine-clubs

92.2 Radio and television activities

92.20 Radio and television activities

92.20/1 Radio activities

This subclass includes:

- broadcasting of radio programmes
- production of radio programmes whether or not combined with broadcasting

The programmes produced and broadcast may be for entertainment, promotion, education or training or news dissemination. The production of programmes may result in a permanent tape which may be sold, rented or stored for broadcast or re-broadcast.

This subclass excludes:

- radio transmission via cable networks cf. 64.20
- radio transmission by relay or satellite cf. 64.20
- news agencies cf. 92.40

92.20/2 Television activities

This subclass includes:

- broadcasting of television programmes
- production of television programmes whether or not combined with broadcasting

The programmes produced and broadcast may be for entertainment, promotion, education or training or news dissemination. The production of programmes may result in a permanent tape which may be sold, rented or stored for broadcast or re-broadcast.

This subclass excludes:

- television transmission via cable networks cf. 64.20
- television transmission by relay or satellite cf. 64.20
- production of movies, DVDs and video tapes which are normally produced in movie studios cf. 92.11/1
- news agencies cf. 92.40

- 92.3 Other entertainment activities**
- 92.31 Artistic and literary creation and interpretation**
- 92.31/1 Live theatrical presentations**
This subclass includes
- production of live theatrical presentations, concerts and opera or dance productions and other stage productions:
 - activities of groups or companies, orchestras or bands
 - activities of individual artists such as actors, directors, musicians, stage set designers and builders, etc.
- 92.31/2 This code is no longer in use**
- 92.31/9 Other artistic and literary creation and interpretation**
This subclass includes:
- activities of individual artists such as authors, lecturers or speakers, sculptors, painters, cartoonists, engravers, etchers, etc.
 - activities of composers, song writers, lyricists, etc.
 - restoring works of art such as paintings
- This subclass excludes:*
- restoring of furniture cf. 36.1
 - restoring of historical musical instruments cf. 36.30
 - restoring of buildings cf. 45
- 92.32 Operation of arts facilities**
This class includes
- operation of concert and theatre halls and other arts facilities
 - operation of ticket agencies including those operated by local tourist information centres
- This class excludes:*
- operation of cinemas cf. 92.13
- 92.33 Fair and amusement park activities**
This class also includes:
- operation of theme parks and preserved railways
- 92.34 Other entertainment activities not elsewhere classified**
- 92.34/1 Dance halls and dance instructor activities**
This subclass excludes:
- licensed clubs cf. 55.40/1
- 92.34/9 Other entertainment activities not elsewhere classified**
This subclass includes:
- production of entertainment not elsewhere classified:
 - circus production
 - puppet shows, rodeos, activities of shooting galleries, firework displays, model railway installations, etc.
- This subclass excludes:*
- other recreational activities cf. 92.72
- 92.4 News agency activities**
- 92.40 News agency activities**
This class includes:
- news syndicates and news agency activities furnishing news, pictures and features to the media
 - activities of journalists and press photographers
- 92.5 Library, archives, museums and other cultural activities**
- 92.51 Library and archives activities**
This class includes:
- 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:

- organisation of a collection whether specialised or not
- making catalogues
- lending and storage of books, maps, periodicals, films, records, works of art, etc.
- retrieval activities in order to comply with information requests, etc.

This class excludes:

- *renting of video tapes and DVDs cf. 71.40*
- *database activities cf. 72.40*

92.52 Museum activities and preservation of historical sites and buildings

92.52/1 Museum activities

This subclass includes:

- operation of museums of all kinds:
 - art museums and galleries, museums of jewellery, furniture, costumes, ceramics, silverware
 - natural history, science and technological museums, historical museums including military museums and historic houses
 - other specialised museums
 - open air museums

This subclass excludes:

- *sale and display services by commercial art galleries cf. 52.48/6*

92.52/2 Preservation of historical sites and buildings

This subclass includes:

- preservation and reconstruction of historical sites, buildings and monuments

This subclass excludes:

- *reconstruction of historic sites or buildings at open air or other museums cf. 92.52/1*

92.53 Botanical and zoological gardens and nature reserves activities

This class includes:

- operation of botanical and zoological gardens including children's zoos
- operation of nature reserves, including wildlife preservation, etc.

92.6 Sporting activities

92.61 Operation of sports arenas and stadiums

92.61/1 Operation of ice rinks and roller skating rinks

This subclass excludes:

- *renting of sports equipment cf. 71.40/1*

92.61/9 Operation of other sports arenas and stadiums not elsewhere classified

This subclass includes:

- operation of the facilities for outdoor or indoor sports events, open, enclosed or covered and with or without seating:
 - football stadiums
 - swimming pools and stadiums
 - golf courses
 - boxing arenas
 - bowling lanes
 - winter sport arenas and stadiums
 - field and track stadiums, etc.
 - private and local authority owned leisure centres

This subclass excludes:

- *renting of sports equipment cf. 71.40/1*
- *park and beach activities cf. 92.72/9*

92.62 Other sporting activities

92.62/1 Activities of racehorse owners

This subclass includes:

- the seeking of sponsorship, appearance money and prize money

This subclass excludes:

- *activities of racing stables cf. 92.62/9*
- *activities of riding academies cf. 92.62/9*

92.62/9 Other sporting activities not elsewhere classified

This subclass includes:

- organisation and operation of sports events, outdoor or indoor, for professionals or amateurs by organisations with or without own facilities:
 - football clubs, bowling clubs, swimming clubs, golf clubs, boxing, wrestling, health or body building clubs, winter sport clubs, chess, draughts, domino or card clubs, field and track clubs, shooting clubs
- activities related to promotion and production of sporting events
- activities of individual own-account sportsmen and athletes, judges, timekeepers, instructors, teachers, coaches, etc.
- activities of sport and game schools
- activities of racing stables, kennels and garages
- activities of riding academies
- activities of marinas
- activities related to recreational fishing
- hunting for sport or recreation
- related service activities

This subclass excludes:

- *renting of sporting equipment cf. 71.40/1*
- *park and beach activities cf. 92.72/9*

92.7 Other recreational activities

92.71 Gambling and betting activities

This class also includes:

- sale of lottery tickets
- operation (exploitation) of coin operated gambling machines

92.72 Other recreational activities not elsewhere classified

92.72/1 Motion picture, television and other theatrical casting

This subclass excludes:

- *personal theatrical or artistic agency services cf. 74.87/9*

92.72/9 Other recreational activities not elsewhere classified

This class includes:

- activities related to recreation not classified elsewhere in this division:
 - activities of recreation parks and beaches including renting of facilities such as bath houses, lockers, chairs, etc.
 - operation (exploitation) of coin-operated video games

This class excludes:

- *other entertainment activities, e.g. circus production or activities of dancing schools cf. 92.34*
- *activities related to recreational fishing cf. 92.62/9*

93 Other Service Activities

93.0 Other service activities

93.01 Washing and dry cleaning of textile and fur products

This class includes:

- laundering and dry cleaning, pressing, etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines whether for the general public or for industrial or commercial clients
- laundry collection and delivery
- carpet and rug shampooing and drapery and curtain cleaning
- renting of linens, work uniforms and related items by laundries

This class also includes:

- repair and minor alteration of garments or other textile articles when done in connection with cleaning

This class excludes:

- *repair and alteration of clothing, etc., as an independent activity cf. 52.74*
- *renting of clothing other than work uniforms, even if cleaning of these goods is an integral part of the activity cf. 71.40/9*

93.02 Hairdressing and other beauty treatment

This class includes:

- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women as well as shaving and beard trimming
- facial massage, manicure and pedicure, make-up, etc.

This class excludes:

- *manufacture of wigs cf. 36.63/9*

93.03 Funeral and related activities

This class includes:

- burial and incineration of human or animal corpses and related activities:
 - preparing the dead for burial or cremation and embalming and undertakers' services
 - providing burial or cremation services
 - renting of equipped space in funeral parlours
 - renting or sale of graves

This class excludes:

- *religious funeral service activities cf. 91.31*

93.04 Physical well-being activities

This class includes:

- activities related to physical well-being and comfort such as delivered by Turkish baths, sauna and steam baths, solariums, spas, reducing and slendering salons, massage salons, fitness centres, etc.

93.05 Other service activities not elsewhere classified

93.05/1 Operation of coin-operated photographic machines

93.05/9 Other service activities not elsewhere classified

This class includes:

- astrological and spiritualists' activities
- social activities such as escort services, dating services, services of marriage bureaux
- pet care services such as boarding, grooming, sitting and training pets
- genealogical organisations
- shoe shiners, porters, valet car parkers, etc.
- operation of coin operated personal service machines e.g. weighing machines and machines measuring blood pressure.

Section P Private Households Employing Domestic Staff and Undifferentiated Production Activities of Households For Own Use

95 Activities of Households as Employers of Domestic Staff

This section is limited to the activities of households as employers of domestic personnel such as maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable lads, chauffeurs, caretakers, governesses, babysitters, tutors and secretaries. 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, which is self-consumed, is considered non-market and assessed according to the cost of the personnel in the national accounts. These services cannot be provided by companies.

95.0 Activities of households as employers of domestic staff

95.00 Activities of households as employers of domestic staff

96 Undifferentiated Goods Producing Activities of Private Households For Own Use

This division is limited to the activities of households in production units that operate at the subsistence level producing mixed goods for food, shelter and clothing for own consumption. However, household units primarily engaged in a productive activity (non-market) such as agriculture, would be classified to the appropriate UK SIC 2003 agriculture category.

96.0 Undifferentiated goods producing activities of private households for own use

96.00 Undifferentiated goods producing activities of private households for own use

97 Undifferentiated Services Producing Activities of Private Households For Own Use

This division is limited to the activities of households primarily engaged in undifferentiated combinations of subsistence services.

97.0 Undifferentiated services producing activities of private households for own use

97.00 Undifferentiated services producing activities of private households for own use

Section Q**Extra-territorial Organisations and Bodies****Note:**

This section allows the employees of extra-territorial organisations to state the activity of their employer in censuses or studies, even though the employer is considered to be outside the economic territory of a country (although within the geographical territory).

99**Extra-territorial Organisations and Bodies****99.0****Extra-territorial organisations and bodies****99.00****Extra-territorial organisations and bodies**

This class includes:

- activities of international organisations such as the United Nations and its specialised agencies, regional bodies, the European Community, the European Free Trade Association, the Organisation for Economic Co-operation and Development, the World Customs Organisation, the Organisation of Oil Producing and Exporting Countries, the International Monetary Fund and the World Bank, etc.

This class also includes:

- activities of diplomatic and consular missions when being surveyed by the country of their location rather than by the country they represent

This class excludes:

- *administration and operation of diplomatic and consular missions stationed abroad or at offices of international organisations cf. 75.21*