

CPA 2008

Structure and explanatory notes

SECTION A

01 Products of agriculture, hunting and related services

01.1 Non-perennial crops

01.11 Cereals (except rice), leguminous crops and oil seeds

This class includes cereals, leguminous crops and oil seeds grown for food and other purposes.

01.11.1 Wheat

01.11.11 Durum wheat

01.11.12 Wheat, except durum wheat

01.11.2 Maize

01.11.20 Maize

This subcategory excludes:
- fodder maize, see 01.19.10

01.11.3 Barley, rye and oats

01.11.31 Barley

01.11.32 Rye

01.11.33 Oats

01.11.4 Sorghum, millet and other cereals

01.11.41 Sorghum

01.11.42 Millet

01.11.49 Other cereals

01.11.5 Cereals straw and husks

01.11.50 Cereals straw and husks

01.11.6 Green leguminous vegetables

01.11.61 Beans, green

01.11.62 Peas, green

01.11.69 Other green leguminous vegetables

01.11.7 Dried leguminous vegetables

- 01.11.71 Beans, dry
- 01.11.72 Broad beans, dry
- 01.11.73 Chick peas, dry
- 01.11.74 Lentils, dry
- 01.11.75 Peas, dry
- 01.11.79 Pulses (dried leguminous vegetables) n.e.c.
- 01.11.8 Soya beans, groundnuts and cotton seed
 - 01.11.81 Soya beans
 - 01.11.82 Groundnuts, in shell
 - 01.11.83 Groundnuts, shelled
 - 01.11.84 Cotton seed
- 01.11.9 Other oil seeds
 - 01.11.91 Lin seed
 - 01.11.92 Mustard seed
 - 01.11.93 Rape or colza seed
 - 01.11.94 Sesame seed
 - 01.11.95 Sunflower seed
 - 01.11.99 Other oil seeds n.e.c.
- 01.12 Rice, not husked
 - 01.12.1 Rice, not husked
 - 01.12.10 Rice, not husked
- 01.13 Vegetables and melons, roots and tubers
 - 01.13.1 Leafy or stem vegetables
 - 01.13.11 Asparagus
 - 01.13.12 Cabbages
 - 01.13.13 Cauliflowers and broccoli
 - 01.13.14 Lettuce

01.13.15 Chicory

01.13.16 Spinach

01.13.17 Artichokes

01.13.19 Other leafy or stem vegetables

01.13.2 Melons

01.13.21 Watermelons

01.13.29 Other melons

01.13.3 Other fruit-bearing vegetables

01.13.31 Chillies and peppers, green (only capsicum)

01.13.32 Cucumbers and gherkins

01.13.33 Eggplants (aubergines)

01.13.34 Tomatoes

01.13.39 Other fruit-bearing vegetables n.e.c.

This subcategory includes:

- growing of courgettes
- growing of sweet corn
- growing of pumpkins, squash and other fruit bearing vegetables n.e.c.

01.13.4 Root, bulb or tuberous vegetables

01.13.41 Carrots and turnips

01.13.42 Garlic

01.13.43 Onions

This subcategory includes:

- growing of onions and shallots

01.13.44 Leeks and other alliaceous vegetables

01.13.49 Other root, bulb or tuberous vegetables (without high starch or inulin content)

01.13.5 Edible roots and tubers with high starch or inulin content

01.13.51 Potatoes

01.13.52 Sweet potatoes

01.13.53 Cassava

01.13.59 Other edible roots and tubers with high starch or inulin content

01.13.6 Vegetable seeds, except beet seeds**01.13.60 Vegetable seeds, except beet seeds****01.13.7 Sugar beet and sugar beet seeds****01.13.71 Sugar beet****01.13.72 Sugar beet seeds****01.13.8 Mushrooms and truffles****01.13.80 Mushrooms and truffles****01.13.9 Vegetables, fresh, n.e.c.****01.13.90 Vegetables, fresh, n.e.c.****01.14 Sugar cane****01.14.1 Sugar cane****01.14.10 Sugar cane****01.15 Unmanufactured tobacco****01.15.1 Unmanufactured tobacco****01.15.10 Unmanufactured tobacco****01.16 Fibre crops****01.16.1 Fibre crops****01.16.11 Cotton, whether or not ginned****01.16.12 Jute, kenaf and other textile bast fibres, raw or retted, except flax, true hemp and ramie****01.16.19 Flax, true hemp and raw fibre crops n.e.c.****01.19 Other non-perennial crops****01.19.1 Forage crops****01.19.10 Forage crops**

This subcategory includes:

- swedes, mangolds, fodder roots, clover, alfalfa (lucerne), sainfoin, fodder maize and other grasses, forage kale and similar forage products

This subcategory excludes:

- pellets and meals of forage crops, see 10.91

01.19.2 Cut flowers and flower buds; flower seeds**01.19.21 Cut flowers and flower buds**

01.19.22 Flower seeds

01.19.3 Beet seeds, seeds for forage plants; other raw vegetable materials

01.19.31 Beet seeds (excluding sugar beet seeds) and seeds for forage plants

01.19.39 Raw vegetable materials n.e.c.

01.2 Perennial crops

01.21 Grapes

01.21.1 Grapes

01.21.11 Table grapes

01.21.12 Other grapes, fresh

01.22 Tropical and subtropical fruits

01.22.1 Tropical and subtropical fruits

01.22.11 Avocados

01.22.12 Bananas, plantains and similar

01.22.13 Dates

01.22.14 Figs

01.22.19 Other tropical and subtropical fruits

01.23 Citrus fruits

01.23.1 Citrus fruits

01.23.11 Pomelo and grapefruits

01.23.12 Lemons and limes

01.23.13 Oranges

01.23.14 Tangerines, mandarins, clementines

01.23.19 Other citrus fruits

01.24 Pome fruits and stone fruits

01.24.1 Apples

01.24.10 Apples

01.24.2 Other pome fruits and stone fruits

01.24.21 Pears

01.24.22 Quinces

01.24.23 Apricots

01.24.24 Cherries

01.24.25 Peaches

01.24.26 Nectarines

01.24.27 Plums

01.24.28 Sloes

01.24.29 Other pome fruits and stone fruits n.e.c.

01.25 Other tree and bush fruits and nuts

01.25.1 Berries and the fruits of the genus vaccinium

01.25.11 Kiwi fruit

01.25.12 Raspberries

01.25.13 Strawberries

01.25.19 Other berries, the fruits of the genus vaccinium n.e.c.

This subcategory includes:

- cranberry, blueberry, lingonberry, bilberry, huckleberry
- currant and gooseberries

01.25.2 Fruit seeds

01.25.20 Fruit seeds

01.25.3 Nuts (excluding wild edible nuts, groundnuts and coconuts)

01.25.31 Almonds

01.25.32 Chestnuts

01.25.33 Hazelnuts

01.25.34 Pistachios

01.25.35 Walnuts

01.25.39 Other nuts (excluding wild edible nuts, groundnuts and coconuts)

01.25.9 Other tree and bush fruits n.e.c.

01.25.90 Other tree and bush fruits n.e.c.

01.26 Oleaginous fruits

01.26.1 Olives

01.26.11 Table olives

01.26.12 Olives for production of olive oil

01.26.2 Coconuts

01.26.20 Coconuts

01.26.9 Other oleaginous fruits

01.26.90 Other oleaginous fruits

01.27 Beverage crops

01.27.1 Beverage crops

01.27.11 Coffee beans, not roasted

01.27.12 Tea leaves

01.27.13 Maté leaves

01.27.14 Cocoa beans

01.28 Spices, aromatic, drug and pharmaceutical crops

01.28.1 Spices, not processed

01.28.11 Pepper (piper spp.), raw

01.28.12 Chillies and peppers, dry (capsicum spp.), raw

01.28.13 Nutmeg, mace and cardamoms, raw

01.28.14 Anise, badian, coriander, cumin, caraway, fennel and juniper berries, raw

01.28.15 Cinnamon (canella), raw

01.28.16 Cloves (whole stems), raw

01.28.17 Ginger, dry, raw

01.28.18 Vanilla, raw

01.28.19 Other spices, not processed

01.28.2 Hop cones

01.28.20 Hop cones

01.28.3 Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes

01.28.30 Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes

01.29 Other perennial crops

01.29.1 Natural rubber

01.29.10 Natural rubber

01.29.2 Christmas trees, cut

01.29.20 Christmas trees, cut

01.29.3 Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning

01.29.30 Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning

01.3 Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn

01.30 Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn

01.30.1 Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn

01.30.10 Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn

01.4 Live animals and animal products

01.41 Dairy cattle, live and raw milk from dairy cattle

01.41.1 Dairy cattle, live

01.41.10 Dairy cattle, live

01.41.2 Raw milk from dairy cattle

01.41.20 Raw milk from dairy cattle

01.42 Other cattle and buffaloes, live and their semen

01.42.1 Other cattle and buffaloes, live

01.42.11 Other cattle and buffaloes, except calves, live

01.42.12 Calves of cattle and buffalo, live

01.42.2 Cattle and buffalo semen

01.42.20 Cattle and buffalo semen

01.43 Horses and other equines, live

01.43.1 Horses and other equines, live

01.43.10 Horses and other equines, live

01.44 Camels and camelids, live

01.44.1 Camels and camelids, live

01.44.10 Camels and camelids, live

01.45 Sheep and goats, live; raw milk and shorn wool from sheep and goats

01.45.1 Sheep and goats, live

01.45.11 Sheep, live

01.45.12 Goats, live

01.45.2 Raw milk from sheep and goats

01.45.21 Raw milk from sheep

01.45.22 Raw milk from goats

01.45.3 Shorn wool from sheep and goats, greasy, including fleece-washed shorn wool

01.45.30 Shorn wool from sheep and goats, greasy, including fleece-washed shorn wool

01.46 Swine, live

01.46.1 Swine, live

01.46.10 Swine, live

01.47 Poultry, live and eggs

01.47.1 Poultry, live

01.47.11 Chickens, live

01.47.12 Turkeys, live

01.47.13 Geese, live

01.47.14 Ducks and guinea fowls, live

01.47.2 Eggs, in shell, fresh

01.47.21 Hen eggs in shell, fresh

01.47.22 Eggs from other poultry in shell, fresh

01.47.23 Eggs for hatching

01.49 Other farmed animals and animal products

01.49.1 Other farmed animals, live

01.49.11 Domestic rabbits, live

01.49.12 Farmed birds n.e.c., live

01.49.13 Farmed reptiles (including snakes and turtles), live

01.49.19 Other farmed animals n.e.c., live

This subcategory includes:

- reindeer
- fur animals (except rabbits)
- cats, dogs and other pet animals
- diverse farmed animals n.e.c.

01.49.2 Other farm animal products

01.49.21 Natural honey

01.49.22 Raw milk n.e.c.

01.49.23 Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails

01.49.24 Edible products of farm animal origin n.e.c.

01.49.25 Silk-worm cocoons suitable for reeling

01.49.26 Insect waxes and spermaceti, whether or not refined or coloured

01.49.27 Animal embryos for reproduction

01.49.28 Non-edible products of farm animal origin n.e.c.

This subcategory includes:

- fine or coarse animal hair, not carded or combed

01.49.3 Raw fur skins and miscellaneous raw hides and skins

01.49.31 Raw fur skins, except of fur-bearing lambs

01.49.32 Raw fur skins of fur-bearing lambs

01.49.39 Raw skins of animals n.e.c. (fresh or preserved, but not further prepared)

01.6 Agricultural and animal husbandry services (except veterinary services)

01.61 Support services to crop production

01.61.1 Support services to crop production

01.61.10 Support services to crop production

This subcategory includes:

- preparation of fields
- planting, cultivation and fertilisation of crops
- crop spraying, including from the air
- pest control for agriculture
- trimming of fruit trees and vines
- transplanting and thinning of crops
- harvesting
- provision of agricultural machinery with crew and operators
- maintenance of agricultural land in good agricultural and ecological condition
- operation of irrigation systems for agricultural purposes

This subcategory excludes:

- water distribution services through mains, operation services of irrigation canals, see 36.00.20
- landscape architects services, see 71.11.4
- services provided by agronomists and agricultural economists, see 74.90.19
- other pest control services, see 81.29.11
- landscape services not related to agriculture, see 81.30.10
- organisation of agricultural shows and fairs, see 82.30.12

01.62 Support services to animal production**01.62.1 Support services to animal production****01.62.10 Support services to animal production**

This subcategory includes:

- services promoting propagation, growth and output of animals
- herd testing services, droving services, agistment services, poultry caponising services, grading of eggs etc.
- sheep shearing services
- farm animals boarding and care services
- cleaning of agricultural premises (hen houses, piggeries, etc.)
- stud services
- services related to artificial insemination

This subcategory also includes:

- services of farriers

This subcategory excludes:

- provision of space for animal boarding only, see 68.20.12
- services provided by agronomists and agricultural economists, see 74.90.19
- vaccination of animals and other veterinary services, see 75.00.1
- recreational riding services, see 93.11.10
- pet animals boarding and care, see 96.09.11

01.63 Post-harvest crop services**01.63.1 Post-harvest crop services**

01.63.10 Post-harvest crop services

This subcategory includes:

- preparation services for primary markets, i.e. cleaning, trimming, grading, disinfecting, drying, shelling
- cotton ginning
- preparation services for tobacco leaves, e.g. drying
- preparation services for cocoa beans, e.g. peeling
- waxing of fruit

This subcategory excludes:

- preparation services of agricultural products by the producer, see corresponding class in groups 01.1, 01.2 or 01.3
- stemming and redrying services for tobacco, see 12.00.1
- marketing services of commission merchants and cooperative associations, see division 46
- wholesale services of agricultural raw materials, see 46.2

01.64 Seed processing services for propagation**01.64.1 Seed processing services for propagation****01.64.10 Seed processing services for propagation**

This subcategory includes:

- services to improve the propagation quality of the seed, including treatment of genetically modified seeds:

- removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds
- removal of seed moisture to a safe level for seed storage
- drying, cleaning, grading and treating of seeds until they are marketed

This subcategory excludes:

- growing of seeds, see groups 01.1 and 01.2
- processing services for seeds to obtain oil, see 10.41
- research services to develop or modify new forms of seeds, see 72.11.13

01.7 Hunting and trapping and related services**01.70 Hunting and trapping and related services****01.70.1 Hunting and trapping and related services****01.70.10 Hunting and trapping and related services**

This subcategory includes:

- hunting and trapping on a commercial basis
- taking of animals (dead or alive) for food, fur, skin, or for use in research, in zoos or as pets
- production of fur skins, reptile or bird skins from hunting or trapping activities

This subcategory also includes:

- land-based catching of sea mammals such as walrus and seal

This subcategory excludes:

- production of fur skins, reptile or bird skins from ranching operations, see group 01.4
- raising of game animals on ranching operations, see 01.49.1
- catching of whales, see 03.00.69
- production of hides and skins originating from slaughterhouses, see 10.11
- hunting for sport or recreation and related service activities, see 93.19.13
- service activities to promote hunting and trapping, see 94.99.19

02 Products of forestry, logging and related services**02.1 Forest trees and nursery services****02.10 Forest trees and nursery services****02.10.1 Live forest tree plants; forest tree seeds**

02.10.11 Live forest tree plants**02.10.12 Forest tree seeds****02.10.2 Forest trees nurseries services****02.10.20 Forest trees nurseries services**

This subcategory excludes:

- Christmas tree nursery services, see 01.30.10

02.10.3 Forest trees**02.10.30 Forest trees****02.2 Wood in the rough****02.20 Wood in the rough****02.20.1 Wood in the rough****02.20.11 Logs of coniferous wood****02.20.12 Logs of non-coniferous wood, except tropical wood****02.20.13 Logs of tropical wood****02.20.14 Fuel wood****02.3 Wild growing non-wood products****02.30 Wild growing non-wood products****02.30.1 Natural gums****02.30.11 Balata, gutta-percha, guayula, chicle and similar natural gums****02.30.12 Lac, balsams and other natural gums and resins****02.30.2 Natural cork, raw or simply prepared****02.30.20 Natural cork, raw or simply prepared****02.30.3 Parts of plants, grasses, mosses and lichens suitable for ornamental purposes****02.30.30 Parts of plants, grasses, mosses and lichens suitable for ornamental purposes****02.30.4 Wild growing edible products****02.30.40 Wild growing edible products****02.4 Support services to forestry****02.40 Support services to forestry**

02.40.1 Support services to forestry**02.40.10 Support services to forestry**

This subcategory includes:

- forestry services:
 - forestry inventories
 - forest management consulting services
 - timber evaluation
 - forest fire fighting and protection
 - forest pest control
- logging services:
 - transport of logs within the forest
- provision of forestry machinery with crew and operators

This subcategory excludes:

- operation of forest tree nurseries, see 02.10.20
- draining of forestry land, see 43.12.11
- clearing of building sites, see 43.12.11

03 Fish and other fishing products; aquaculture products; support services to fishing**03.0 Fish and other fishing products; aquaculture products; support services to fishing****03.00 Fish and other fishing products; aquaculture products; support services to fishing****03.00.1 Fish, live****03.00.11 Live ornamental fish****03.00.12 Live fish, marine, not farmed****03.00.13 Live fish, freshwater, not farmed****03.00.14 Live fish, marine, farmed****03.00.15 Live fish, freshwater, farmed****03.00.2 Fish, fresh or chilled****03.00.21 Fresh or chilled fish, marine, not farmed****03.00.22 Fresh or chilled fish, freshwater, not farmed****03.00.23 Fresh or chilled fish, marine, farmed****03.00.24 Fresh or chilled fish, freshwater, farmed****03.00.3 Crustaceans, not frozen****03.00.31 Crustaceans, not frozen, not farmed****03.00.32 Crustaceans, not frozen, farmed****03.00.4 Molluscs and other aquatic invertebrates, live, fresh or chilled****03.00.41 Oysters, live, fresh or chilled, not farmed**

03.00.42 Other molluscs and aquatic invertebrates, live, fresh or chilled, not farmed

03.00.43 Oysters, live, fresh or chilled, farmed

03.00.44 Other molluscs and aquatic invertebrates, live, fresh or chilled, farmed

03.00.5 Pearls, unworked

03.00.51 Natural pearls, unworked

03.00.52 Cultured pearls, unworked

03.00.6 Other aquatic plants, animals and their products

03.00.61 Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone

03.00.62 Natural sponges of animal origin

03.00.63 Seaweeds and other algae, not farmed

03.00.64 Seaweeds and other algae, farmed

03.00.69 Other aquatic plants, animals and their products n.e.c.

This subcategory includes:

- farmed frogs
- whales

03.00.7 Support services to fishing and aquaculture

03.00.71 Support services to fishing

03.00.72 Support services to aquaculture

SECTION B MINING AND QUARRYING

05 Coal and lignite

05.1 Hard coal

05.10 Hard coal

05.10.1 Hard coal

05.10.10 Hard coal

This subcategory excludes:

- briquettes, ovoids and similar solid fuels manufactured from coal, see 19.20.11

05.2 Lignite

05.20 Lignite

05.20.1 Lignite

05.20.10 Lignite

This subcategory excludes:

- briquettes, ovoids and similar solid fuels manufactured from lignite, see 19.20.12

06 Crude petroleum and natural gas

06.1 Crude petroleum

06.10 Crude petroleum

06.10.1 Petroleum oils and oils obtained from bituminous minerals, crude

06.10.10 Petroleum oils and oils obtained from bituminous minerals, crude

06.10.2 Bituminous or oil shale and tar sands

06.10.20 Bituminous or oil shale and tar sands

06.2 Natural gas, liquefied or in gaseous state

06.20 Natural gas, liquefied or in gaseous state

06.20.1 Natural gas, liquefied or in gaseous state

06.20.10 Natural gas, liquefied or in gaseous state

07 Metal ores

07.1 Iron ores

07.10 Iron ores

07.10.1 Iron ores

07.10.10 Iron ores

07.2 Non-ferrous metal ores

07.21 Uranium and thorium ores

07.21.1 Uranium and thorium ores

07.21.10 Uranium and thorium ores

07.29 Other non-ferrous metal ores and concentrates

07.29.1 Other non-ferrous metal ores and concentrates

07.29.11 Copper ores and concentrates

07.29.12 Nickel ores and concentrates

07.29.13 Aluminium ores and concentrates

07.29.14 Precious metal ores and concentrates

07.29.15 Lead, zinc and tin ores and concentrates

07.29.19 Other non-ferrous metal ores and concentrates n.e.c.

08 Other mining and quarrying products

08.1 Stone, sand and clay

08.11 Ornamental and building stone, limestone, gypsum, chalk and slate

08.11.1 Ornamental or building stone

08.11.11 Marble and other calcareous ornamental or building stone

08.11.12 Granite, sandstone and other ornamental or building stone

08.11.2 Limestone and gypsum

08.11.20 Limestone and gypsum

08.11.3 Chalk and uncalcined dolomite

08.11.30 Chalk and uncalcined dolomite

08.11.4 Slate

08.11.40 Slate

08.12 Gravel, sand, clays and kaolin**08.12.1 Gravel and sand****08.12.11 Natural sands****08.12.12 Granules, chippings and powder; pebbles, gravel****08.12.13 Mixtures of slag and similar industrial waste products, whether or not incorporating pebbles, gravel, shingle and flint for construction use****08.12.2 Clays and kaolin****08.12.21 Kaolin and other kaolinic clays****08.12.22 Other clays, andalusite, kyanite and sillimanite; mullite; chamotte or dinas earths****08.9 Mining and quarrying products n.e.c.****08.91 Chemical and fertiliser minerals****08.91.1 Chemical and fertiliser minerals****08.91.11 Natural calcium or aluminium calcium phosphates****08.91.12 Unroasted iron pyrites; crude or unrefined sulphur****08.91.19 Other chemical and fertiliser minerals****08.92 Peat****08.92.1 Peat****08.92.10 Peat**

This subcategory excludes:

- briquettes, ovoids and similar solid fuels manufactured from peat, see 19.20.13

08.93 Salt and pure sodium chloride; sea water**08.93.1 Salt and pure sodium chloride; sea water****08.93.10 Salt and pure sodium chloride; sea water**

This subcategory excludes:

- food-grade salt, see 10.84.30

08.99 Other mining and quarrying products n.e.c.**08.99.1 Bitumen and asphalt, natural; asphaltites and asphaltic rock****08.99.10 Bitumen and asphalt, natural; asphaltites and asphaltic rock****08.99.2 Precious and semi-precious stones; industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives; other minerals**

08.99.21 Precious and semi-precious stones (excluding industrial diamonds), unworked or simply sawn or roughly shaped

08.99.22 Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives

08.99.29 Other minerals

09 Mining support services

09.1 Support services to petroleum and natural gas extraction

09.10 Support services to petroleum and natural gas extraction

09.10.1 Support services to petroleum and natural gas extraction

This category excludes:

- services performed by operators of oil or gas fields, see 06.10, 06.20
- specialised repair services of mining machinery, see 33.12.24

09.10.11 Drilling services to petroleum and natural gas extraction

This subcategory includes:

- directional drilling and redrilling; "spudding in"; cementing oil and gas well casings; draining and pumping of wells; plugging and abandoning wells etc.
- test drilling in connection with petroleum and gas extraction

This subcategory also includes:

- specialised oil and gas field fire fighting services
- exploration services in connection with petroleum and gas extraction

This subcategory excludes:

- geological, geophysical and related prospecting and consulting services, see 71.12.3

09.10.12 Derrick erection, repair and dismantling services and related support services to petroleum and natural gas extraction

09.10.13 Liquefaction and regasification services of natural gas for transportation done at the mine site

This subcategory excludes:

- liquefaction and regasification of natural gas for purpose of transport, done off the mine site, see 52.21

09.9 Support services to other mining and quarrying

09.90 Support services to other mining and quarrying

09.90.1 Support services to other mining and quarrying

This category includes support services on a fee or contract basis, required for mining activities of divisions 05, 07 and 08, such as:

- draining and pumping of mines
- test drilling in connection with mining
- exploration services in connection with mining

This category excludes:

- services performed by operators of mines or quarries, see division 05, 07 or 08
- specialised repair services of mining machinery, see 33.12.24
- geological, geophysical and related prospecting and consulting services, see 71.12.3

09.90.11 Support services to hard coal extraction

09.90.19 Support services to other mining and quarrying n.e.c.

SECTION C MANUFACTURED PRODUCTS

10 Food products

10.1 Preserved meat and meat products

10.11 Processed and preserved meat

10.11.1 Meat of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled

10.11.11 Meat of bovine animals, fresh or chilled

10.11.12 Meat of swine, fresh or chilled

10.11.13 Meat of sheep, fresh or chilled

10.11.14 Meat of goats, fresh or chilled

10.11.15 Meat of horses and other equines, fresh or chilled

10.11.2 Edible offal of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled

10.11.20 Edible offal of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled

10.11.3 Frozen meat and edible offal; other meat and edible offal

10.11.31 Meat of bovine animals, frozen

10.11.32 Meat of swine, frozen

10.11.33 Meat of sheep, frozen

10.11.34 Meat of goats, frozen

10.11.35 Meat of horses and other equines, frozen

10.11.39 Other meat and edible offal, fresh, chilled or frozen

This subcategory also includes:
- meat of rabbits

10.11.4 Pulled wool and raw hides and skins of bovine or equine animals, sheep and goats

10.11.41 Pulled wool, greasy, including fleece-washed pulled wool

10.11.42 Whole raw hides and skins of bovine or equine animals

10.11.43 Other raw hides and skins of bovine or equine animals

- 10.11.44 Raw hides and skins of sheep or lambs
- 10.11.45 Raw hides and skins of goats or kids
- 10.11.5 Fats of bovine animals, sheep, goats or pigs
- 10.11.50 Fats of bovine animals, sheep, goats or pigs
- 10.11.6 Raw offal, inedible
- 10.11.60 Raw offal, inedible
- 10.11.9 Sub-contracted operations as part of manufacturing of processed and preserved meat
- 10.11.99 Sub-contracted operations as part of manufacturing of processed and preserved meat
- 10.12 Processed and preserved poultry meat
- 10.12.1 Meat of poultry, fresh or chilled
- 10.12.10 Meat of poultry, fresh or chilled
- 10.12.2 Meat of poultry, frozen
- 10.12.20 Meat of poultry, frozen
- 10.12.3 Fats of poultry
- 10.12.30 Fats of poultry
- 10.12.4 Edible offal of poultry
- 10.12.40 Edible offal of poultry
- 10.12.5 Feathers and skins of birds with feathers
- 10.12.50 Feathers and skins of birds with feathers
- 10.12.9 Sub-contracted operations as part of manufacturing of processed and preserved poultry meat
- 10.12.99 Sub-contracted operations as part of manufacturing of processed and preserved poultry meat
- 10.13 Meat and poultry meat products
- 10.13.1 Preserves and preparations of meat, meat offal or blood
- 10.13.11 Swine meat, cuts, salted, dried or smoked (bacon and ham)
- 10.13.12 Bovine meat, salted, dried or smoked
- 10.13.13 Other meat and edible meat offal, salted, in brine, dried or smoked (excluding swine and bovine meat); edible flours and meals of meat or meat offal

10.13.14 Sausages and similar products of meat, offal or blood**10.13.15 Other prepared and preserved meat, meat offal or blood, except prepared meat and offal dishes****10.13.16 Flours, meals and pellets of meat unfit for human consumption; greaves**

This subcategory includes:

- rendered protein products from animal tissues, including bone, exclusive of any added blood, hair, hoof, horn, hide trimmings, manure, stomach and rumen contents

10.13.9 Cooking and other preparation services for the production of meat products; sub-contracted operations as part of manufacturing of meat and poultry meat products**10.13.91 Cooking and other preparation services for the production of meat products**

This subcategory includes:

- cooking and other treatment services of meat and meat products

This subcategory excludes:

- extraction services of animal oils and fats, see 10.41.1

10.13.99 Sub-contracted operations as part of manufacturing of meat and poultry meat products**10.2 Processed and preserved fish, crustaceans and molluscs****10.20 Processed and preserved fish, crustaceans and molluscs****10.20.1 Fish, fresh, chilled or frozen****10.20.11 Fish fillets and other fish meat (whether or not minced), fresh or chilled****10.20.12 Fish livers and roes, fresh or chilled****10.20.13 Fish, frozen****10.20.14 Fish fillets, frozen****10.20.15 Fish meat, (whether or not minced), frozen****10.20.16 Fish livers and roes, frozen****10.20.2 Fish, otherwise prepared or preserved; caviar and caviar substitutes****10.20.21 Fish fillets, dried, salted or in brine, but not smoked****10.20.22 Fish livers and roes dried, smoked, salted or in brine; flours, meals and pellets of fish, fit for human consumption****10.20.23 Fish, dried, whether or not salted, or in brine****10.20.24 Fish, including fillets, smoked****10.20.25 Fish, otherwise prepared or preserved, except prepared fish dishes****10.20.26 Caviar and caviar substitutes**

10.20.3 Crustaceans, molluscs and other aquatic invertebrates, frozen, prepared or preserved**10.20.31 Crustaceans, frozen****10.20.32 Molluscs, frozen, dried, salted or in brine, smoked****10.20.33 Other aquatic invertebrates, frozen, dried, salted or in brine, smoked****10.20.34 Crustaceans, otherwise prepared or preserved; molluscs and other aquatic invertebrates, otherwise prepared or preserved****10.20.4 Flours, meals and pellets, unfit for human consumption, and other products n.e.c. of fish or of crustaceans, molluscs or other aquatic invertebrates****10.20.41 Flours, meals and pellets of fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption****10.20.42 Other inedible products of fish, crustaceans, molluscs or other aquatic invertebrates****10.20.9 Smoking and other preservation and preparation services for manufacture of fish products; sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs****10.20.91 Smoking and other preservation and preparation services for manufacture of fish products**

This subcategory includes:

- cooking, smoking, salting, drying and other treatment services of fish and fish products

This subcategory excludes:

- extraction services of animal oils and fats, see 10.41.1

10.20.99 Sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs**10.3 Processed and preserved fruit and vegetables****10.31 Processed and preserved potatoes****10.31.1 Processed and preserved potatoes****10.31.11 Potatoes, frozen****10.31.12 Dried potatoes whether or not cut or sliced but not further prepared****10.31.13 Dried potatoes in the form of flour, meal, flakes, granulates and pellets****10.31.14 Potatoes prepared or preserved****10.31.9 Cooking and other preparation services for potatoes and potato products; sub-contracted operations as part of manufacturing of processed and preserved potatoes****10.31.91 Cooking and other preparation services for potatoes and potato products**

This subcategory includes:

- Peeling, cooking and other treatment services of potatoes, and products thereof

10.31.99 Sub-contracted operations as part of manufacturing of processed and preserved potatoes

10.32 Fruit and vegetable juices

10.32.1 Fruit and vegetable juices

This category includes:

- unconcentrated juice of any fruit or vegetable, not fermented and not containing added spirit

This category also includes:

- mixtures of unconcentrated fruit and vegetable juices

10.32.11 Tomato juice

10.32.12 Orange juice

10.32.13 Grapefruit juice

10.32.14 Pineapple juice

10.32.15 Grape juice

10.32.16 Apple juice

10.32.17 Mixtures of fruit and vegetable juices

This subcategory includes:

- mixtures of concentrated juices, excluding tomato juice

10.32.19 Other fruit and vegetable juices

10.32.9 Sub-contracted operations as part of manufacturing of fruit and vegetable juice

10.32.99 Sub-contracted operations as part of manufacturing of fruit and vegetable juice

10.39 Other processed and preserved fruit and vegetables

10.39.1 Processed and preserved vegetables, excluding potatoes

10.39.11 Vegetables, frozen

10.39.12 Vegetables provisionally preserved

10.39.13 Dried vegetables

10.39.14 Cut and packaged vegetables and fruits

10.39.15 Beans, preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes

10.39.16 Peas, preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes

10.39.17 Other vegetables (except potatoes), preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes

10.39.18 Vegetables (except potatoes), fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid

10.39.2 Processed and preserved fruit and nuts

10.39.21 Fruit and nuts, uncooked or cooked, frozen

10.39.22 Jams, fruit jellies and fruit or nut puree and pastes

10.39.23 Nuts, groundnuts, roasted, salted or otherwise prepared

10.39.24 Fruit and nuts, provisionally preserved, not for immediate consumption

10.39.25 Other prepared or preserved fruits

10.39.3 Vegetable materials and vegetable waste, vegetable residues and by-products

10.39.30 Vegetable materials and vegetable waste, vegetable residues and by-products

10.39.9 Cooking and other preparation services for the preservation of fruit and vegetables; sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables

10.39.91 Cooking and other preparation services for the preservation of fruit and vegetables

This subcategory includes:

- cooking, concentration and other treatment services of fruit and vegetables, and products thereof

This subcategory excludes:

- peeling, cooking and other treatment services of potatoes, and products thereof, see 10.31.91

10.39.99 Sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables

10.4 Vegetable and animal oils and fats

10.41 Oils and fats

10.41.1 Animal oils and fats, their fractions, crude

10.41.11 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared

10.41.12 Fats and oils and their fractions, of fish and marine mammals

10.41.19 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified

10.41.2 Vegetable oils, crude

10.41.21 Soya-bean oil, crude

10.41.22 Groundnut oil, crude

10.41.23 Olive oil, crude

- 10.41.24 Sunflower-seed oil, crude
- 10.41.25 Cotton-seed oil, crude
- 10.41.26 Rape, colza and mustard oil, crude
- 10.41.27 Palm oil, crude
- 10.41.28 Coconut oil, crude
- 10.41.29 Other vegetable oils, crude
- 10.41.3 Cotton linters
- 10.41.30 Cotton linters
- 10.41.4 Oil-cake and other solid residues, of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits
 - 10.41.41 Oil-cake and other solid residues, of vegetable fats or oils
 - 10.41.42 Flours and meals of oil seeds or oleaginous fruits, except those of mustard
- 10.41.5 Refined oils, except residues
 - 10.41.51 Soya-bean oil and its fractions, refined but not chemically modified
 - 10.41.52 Groundnut oil and its fractions, refined but not chemically modified
 - 10.41.53 Olive oil and its fractions, refined but not chemically modified
 - 10.41.54 Sunflower-seed oil and its fractions, refined but not chemically modified
 - 10.41.55 Cotton-seed oil and its fractions, refined but not chemically modified
 - 10.41.56 Rape, colza and mustard oil and their fractions, refined but not chemically modified
 - 10.41.57 Palm oil and its fractions, refined but not chemically modified
 - 10.41.58 Coconut oil and its fractions, refined but not chemically modified
 - 10.41.59 Other oils and their fractions, refined but not chemically modified; fixed vegetable fats and other vegetable oils (except maize oil) and their fractions n.e.c. refined but not chemically modified
- 10.41.6 Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared
 - 10.41.60 Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared
- 10.41.7 Vegetable waxes (excluding triglycerides); degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes

10.41.71 Vegetable waxes (excluding triglycerides)**10.41.72 Degras; residues resulting from treatment of fatty substances or animal or vegetable waxes****10.41.9 Sub-contracted operations as part of manufacturing of oils and fats****10.41.99 Sub-contracted operations as part of manufacturing of oils and fats****10.42 Margarine and similar edible fats****10.42.1 Margarine and similar edible fats****10.42.10 Margarine and similar edible fats**

This subcategory includes:

- margarine and other edible fats, where the content of milk is more than 15% but less than 40%

10.42.9 Sub-contracted operations as part of manufacturing of margarine and similar edible fats**10.42.99 Sub-contracted operations as part of manufacturing of margarine and similar edible fats****10.5 Dairy products****10.51 Dairy and cheese products****10.51.1 Processed liquid milk and cream****10.51.11 Processed liquid milk****10.51.12 Milk and cream of > 6% fat, not concentrated or sweetened****10.51.2 Milk in solid forms****10.51.21 Skimmed milk powder****10.51.22 Whole milk powder****10.51.3 Butter and dairy spreads****10.51.30 Butter and dairy spreads****10.51.4 Cheese and curd****10.51.40 Cheese and curd****10.51.5 Other dairy products****10.51.51 Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms****10.51.52 Yoghurt and other fermented or acidified milk or cream****10.51.53 Casein**

10.51.54 Lactose and lactose syrup

10.51.55 Whey

10.51.56 Dairy products n.e.c.

10.51.9 Sub-contracted operations as part of manufacturing of dairy and cheese products

10.51.99 Sub-contracted operations as part of manufacturing of dairy and cheese products

10.52 Ice cream

10.52.1 Ice cream and other edible ice

10.52.10 Ice cream and other edible ice

10.52.9 Sub-contracted operations as part of manufacturing of ice cream

10.52.99 Sub-contracted operations as part of manufacturing of ice cream

10.6 Grain mill products, starches and starch products

10.61 Grain mill products

10.61.1 Rice, semi- or wholly milled, or husked or broken

10.61.11 Husked rice

10.61.12 Rice, semi- or wholly milled or broken

10.61.2 Cereal and vegetable flour; mixes thereof

10.61.21 Wheat or maslin flour

10.61.22 Other cereal flour

10.61.23 Vegetable flour and meal

10.61.24 Mixes for preparation of bakers' wares

10.61.3 Groats, meal and pellets and other cereal grain products

10.61.31 Groats and meal of wheat

10.61.32 Cereal groats, meal and pellets n.e.c.

10.61.33 Breakfast cereals and other cereal grain products

10.61.4 Bran, sharps and other residues from the working of cereals

10.61.40 Bran, sharps and other residues from the working of cereals

10.61.9 Sub-contracted operations as part of manufacturing of grain mill products

10.61.99 Sub-contracted operations as part of manufacturing of grain mill products

10.62 Starches and starch products

10.62.1 Starches and starch products; sugars and sugar syrups n.e.c.

10.62.11 Starches; inulin; wheat gluten; dextrins and other modified starches

10.62.12 Tapioca and substitutes prepared from starch in flakes, grains and the like

10.62.13 Glucose and glucose syrup; fructose and fructose syrup; invert sugar; sugars and sugar syrups n.e.c.

10.62.14 Maize oil

10.62.2 Residues of starch manufacture and similar residues

10.62.20 Residues of starch manufacture and similar residues

10.62.9 Sub-contracted operations as part of manufacturing of starches and starch products

10.62.99 Sub-contracted operations as part of manufacturing of starches and starch products

10.7 Bakery and farinaceous products

10.71 Bread; fresh pastry goods and cakes

10.71.1 Bread, fresh pastry goods and cakes

10.71.11 Fresh bread

10.71.12 Fresh pastry goods and cakes

10.71.9 Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes

10.71.99 Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes

10.72 Rusks and biscuits; preserved pastry goods and cakes

10.72.1 Rusks and biscuits; preserved pastry goods and cakes

10.72.11 Crispbread, rusks, toasted bread and similar toasted products

10.72.12 Gingerbread and the like; sweet biscuits; waffles and wafers

10.72.19 Other dry or preserved bakers' wares

10.72.9 Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes

10.72.99 Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes

10.73 Macaroni, noodles, couscous and similar farinaceous products

10.73.1 Macaroni, noodles, couscous and similar farinaceous products

10.73.11 Macaroni, noodles and similar farinaceous products

10.73.12 Couscous

10.73.9 Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products

10.73.99 Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products

10.8 Other food products

10.81 Sugar

10.81.1 Raw or refined cane or beet sugar; molasses

10.81.11 Raw cane or beet sugar, in solid form

10.81.12 Refined cane or beet sugar and chemically pure sucrose, in solid form, not containing added flavouring or colouring matter

10.81.13 Refined cane or beet sugar, containing added flavouring or colouring matter; maple sugar and maple syrup

10.81.14 Molasses

10.81.2 Beet-pulp, bagasse and other waste of sugar manufacture

10.81.20 Beet-pulp, bagasse and other waste of sugar manufacture

10.81.9 Sub-contracted operations as part of manufacturing of sugar

10.81.99 Sub-contracted operations as part of manufacturing of sugar

10.82 Cocoa, chocolate and sugar confectionery

10.82.1 Cocoa paste, whether or not defatted, cocoa butter, fat and oil, cocoa powder

10.82.11 Cocoa paste, whether or not defatted

10.82.12 Cocoa butter, fat and oil

10.82.13 Cocoa powder, not containing added sugar or other sweetening matter

10.82.14 Cocoa powder, containing added sugar or other sweetening matter

10.82.2 Chocolate and sugar confectionery

10.82.21 Chocolate and food preparations containing cocoa (except sweetened cocoa powder), in bulk forms

10.82.22 Chocolate and food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms

10.82.23 Sugar confectionery (including white chocolate), not containing cocoa

10.82.24 Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar

10.82.3 Cocoa shells, husks, skins and other cocoa waste

10.82.30 Cocoa shells, husks, skins and other cocoa waste

10.82.9 Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery

10.82.99 Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery

10.83 Processed tea and coffee

10.83.1 Processed tea and coffee

10.83.11 Coffee, decaffeinated or roasted

10.83.12 Coffee substitutes; extracts, essences and concentrates of coffee or coffee substitutes; coffee husks and skins

10.83.13 Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content • 3 kg

10.83.14 Extracts, essences, concentrates and preparations of tea or maté

10.83.15 Herb infusions

10.83.9 Sub-contracted operations as part of manufacturing of coffee and tea

10.83.99 Sub-contracted operations as part of manufacturing of coffee and tea

10.84 Condiments and seasonings

10.84.1 Vinegar; sauces; mixed condiments; mustard flour or meal; prepared mustard

10.84.11 Vinegar and substitutes for vinegar obtained from acetic acid

10.84.12 Sauces; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard

10.84.2 Spices, processed

10.84.21 Pepper (piper spp.), processed

10.84.22 Chillies and peppers, dry (capsicum spp.), processed

10.84.23 Cinnamon (canella), processed; other processed spices

10.84.3 Food-grade salt**10.84.30 Food-grade salt****10.84.9 Sub-contracted operations as part of manufacturing of condiments and seasonings****10.84.99 Sub-contracted operations as part of manufacturing of condiments and seasonings****10.85 Prepared meals and dishes****10.85.1 Prepared meals and dishes**

This category includes:

- ready (i.e. prepared, seasoned and cooked) meals and dishes, in vacuum-packaged or canned form. These dishes are usually packaged and labelled for re-sale.

This category also includes:

- local and national specialities composed of at least two products

10.85.11 Prepared meals and dishes based on meat, meat offal or blood**10.85.12 Prepared meals and dishes based on fish, crustaceans and molluscs****10.85.13 Prepared meals and dishes based on vegetables****10.85.14 Prepared meals and dishes based on pasta****10.85.19 Other prepared dishes and meals (including frozen pizza)****10.85.9 Sub-contracted operations as part of manufacturing of prepared meals and dishes****10.85.99 Sub-contracted operations as part of manufacturing of prepared meals and dishes****10.86 Homogenised food preparations and dietetic food****10.86.1 Homogenised food preparations and dietetic food****10.86.10 Homogenised food preparations and dietetic food****10.86.9 Sub-contracted operations as part of manufacturing of homogenised food preparations and dietetic food****10.86.99 Sub-contracted operations as part of manufacturing of homogenised food preparations and dietetic food****10.89 Other food products n.e.c.****10.89.1 Soups, eggs, yeasts and other food products; extracts and juices of meat, fish and aquatic invertebrates****10.89.11 Soups and broths and preparations thereof****10.89.12 Eggs, not in shell, and eggs yolks fresh or preserved; eggs in shells preserved or cooked; egg albumin**

10.89.13 Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders

10.89.14 Extracts and juices of meat, fish and aquatic invertebrates

10.89.15 Vegetable saps and extracts; peptic substances; mucilages and thickeners

10.89.19 Miscellaneous food products n.e.c.

10.89.9 Sub-contracted operations as part of manufacturing of other food products n.e.c.

10.89.99 Sub-contracted operations as part of manufacturing of other food products n.e.c.

10.9 Prepared animal feeds

10.91 Prepared feeds for farm animals

10.91.1 Prepared feeds for farm animals, except lucerne meal and pellets

10.91.10 Prepared feeds for farm animals, except lucerne meal and pellets

10.91.2 Lucerne (alfalfa) meal and pellets

10.91.20 Lucerne (alfalfa) meal and pellets

10.91.9 Sub-contracted operations as part of manufacturing of prepared feeds for farm animals

10.91.99 Sub-contracted operations as part of manufacturing of prepared feeds for farm animals

10.92 Prepared pet foods

10.92.1 Prepared pet foods

10.92.10 Prepared pet foods

10.92.9 Sub-contracted operations as part of manufacturing of prepared pet foods

10.92.99 Sub-contracted operations as part of manufacturing of prepared pet foods

11 Beverages

11.0 Beverages

11.01 Distilled alcoholic beverages

11.01.1 Distilled alcoholic beverages

11.01.10 Distilled alcoholic beverages

11.01.9 Sub-contracted operations as part of manufacturing of distilled alcoholic beverages

11.01.99 Sub-contracted operations as part of manufacturing of distilled alcoholic beverages

11.02 Wine from grape**11.02.1 Wine of fresh grapes; grape must****11.02.11 Sparkling wine of fresh grapes****11.02.12 Wine of fresh grapes, except sparkling wine; grape must****11.02.2 Wine lees; argol****11.02.20 Wine lees; argol****11.02.9 Sub-contracted operations as part of manufacturing of wine from grape****11.02.99 Sub-contracted operations as part of manufacturing of wine from grape****11.03 Cider and other fruit wines****11.03.1 Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol****11.03.10 Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol****11.03.9 Sub-contracted operations as part of manufacturing of cider and other fruit wines****11.03.99 Sub-contracted operations as part of manufacturing of cider and other fruit wines****11.04 Other non-distilled fermented beverages****11.04.1 Vermouth and other flavoured wine of fresh grapes****11.04.10 Vermouth and other flavoured wine of fresh grapes****11.04.9 Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages****11.04.99 Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages****11.05 Beer****11.05.1 Beer, except dregs from brewing****11.05.10 Beer, except dregs from brewing****11.05.2 Brewing or distilling dregs****11.05.20 Brewing or distilling dregs****11.05.9 Sub-contracted operations as part of manufacturing of beer****11.05.99 Sub-contracted operations as part of manufacturing of beer****11.06 Malt**

11.06.1 Malt

11.06.10 Malt

11.06.9 Sub-contracted operations as part of manufacturing of malt

11.06.99 Sub-contracted operations as part of manufacturing of malt

11.07 Soft drinks; mineral waters and other bottled waters

11.07.1 Mineral waters and soft drinks

11.07.11 Mineral waters and aerated waters, not sweetened nor flavoured

11.07.19 Other non alcoholic beverages

11.07.9 Sub-contracted operations as part of manufacturing of mineral waters and soft drinks

11.07.99 Sub-contracted operations as part of manufacturing of mineral waters and soft drinks

12 Tobacco products

12.0 Tobacco products

12.00 Tobacco products

12.00.1 Tobacco products, except refuse

12.00.11 Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes

12.00.19 Other manufactured tobacco and substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences

12.00.2 Tobacco refuse

12.00.20 Tobacco refuse

12.00.9 Sub-contracted operations as part of manufacturing of tobacco products

12.00.99 Sub-contracted operations as part of manufacturing of tobacco products

13 Textiles

13.1 Textile yarn and thread

13.10 Textile yarn and thread

13.10.1 Wool grease (including lanolin)

13.10.10 Wool grease (including lanolin)

13.10.2 Natural textile fibres prepared for spinning

- 13.10.21 Raw silk (not thrown)
- 13.10.22 Wool, degreased or carbonised, not carded or combed
- 13.10.23 Noils of wool or of fine animal hair
- 13.10.24 Wool and fine or coarse animal hair, carded or combed
- 13.10.25 Cotton, carded or combed
- 13.10.26 Jute and other textile fibres (except flax, true hemp and ramie), processed but not spun
- 13.10.29 Other vegetable textile fibres, processed but not spun
- 13.10.3 Man-made textile staple fibres processed for spinning
- 13.10.31 Synthetic staple fibres, carded, combed or otherwise processed for spinning
- 13.10.32 Artificial staple fibres, carded, combed or otherwise processed for spinning
- 13.10.4 Silk yarn and yarn spun from silk waste
- 13.10.40 Silk yarn and yarn spun from silk waste
- 13.10.5 Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair
- 13.10.50 Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair
- 13.10.6 Cotton yarn; cotton sewing thread
- 13.10.61 Cotton yarn (other than sewing thread)
- 13.10.62 Cotton sewing thread
- 13.10.7 Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn
- 13.10.71 Flax yarn
- 13.10.72 Yarn of jute or of other textile bast fibres; yarn of other vegetable textile fibres; paper yarn
- 13.10.8 Textile yarn and thread of man-made filaments or staple fibres
- 13.10.81 Yarn of man made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale; man made filament yarn (other than sewing thread) put up for retail sale
- 13.10.82 Yarn other than sewing thread of synthetic staple fibres, containing • 85% by weight of such fibres

13.10.83 Yarn (other than sewing thread) of synthetic staple fibres, containing < 85% by weight of such fibres

13.10.84 Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale

13.10.85 Sewing thread and yarn of artificial and synthetic filaments and fibres

13.10.9 Garneted stock; preparation services of natural textile fibres; sub-contracted operations as part of manufacturing of textile yarn and thread

13.10.91 Garneted stock of wool or of fine or coarse animal hair

13.10.92 Garneted stock and other cotton waste

13.10.93 Preparation services of natural textile fibres

13.10.99 Sub-contracted operations as part of manufacturing of textile yarn and thread

13.2 Woven textiles

13.20 Woven textiles

13.20.1 Woven fabrics (except special fabrics), of natural fibres other than cotton

13.20.11 Woven fabrics of silk or of silk waste

13.20.12 Woven fabrics carded or combed wool or fine animal hair or of coarse animal hair or of horsehair

13.20.13 Woven fabrics of flax

13.20.14 Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)

13.20.19 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn

13.20.2 Woven fabrics of cotton

13.20.20 Woven fabrics of cotton

13.20.3 Woven fabrics (except special fabrics), of man-made filaments and staple fibres

13.20.31 Woven fabrics of synthetic filament yarn and artificial filament yarn

13.20.32 Woven fabrics of synthetic staple fibres

13.20.33 Woven fabrics of artificial staple fibres

13.20.4 Pile fabrics, terry towelling and other special fabrics

13.20.41 Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)

13.20.42 Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton

13.20.43 Other terry towelling and similar woven terry fabrics (other than narrow fabrics)

13.20.44 Gauze (other than narrow fabrics)

13.20.45 Tufted textile fabrics, other than carpets

13.20.46 Woven fabrics (including narrow fabrics) of glass fibres

13.20.5 Imitation fur by weaving

13.20.50 Imitation fur by weaving

13.20.9 Sub-contracted operations as part of manufacturing of textile fabrics

13.20.99 Sub-contracted operations as part of manufacturing of textile fabrics

13.3 Textile finishing services

13.30 Textile finishing services

13.30.1 Textile finishing services

13.30.11 Bleaching and dyeing services of textile fibres and yarns

13.30.12 Bleaching services of fabrics and textile articles (including wearing apparel)

13.30.13 Dyeing services of fabrics and textile articles (including wearing apparel)

13.30.14 Printing services of fabrics and textile articles (including wearing apparel)

13.30.19 Other finishing services of textiles and textile articles (including wearing apparel)

This subcategory includes:

- dressing, drying, steaming, shrinking, sanforising, mercerising services of textiles and textile articles, including wearing apparel

13.9 Other textiles

13.91 Knitted and crocheted fabrics

13.91.1 Knitted or crocheted fabrics

13.91.11 Pile fabrics, terry fabrics, knitted or crocheted

13.91.19 Other knitted or crocheted fabrics, including imitation fur by knitting

13.91.9 Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics

13.91.99 Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics

13.92 Made-up textile articles, except apparel

13.92.1 Made-up textile articles for the household

13.92.11 Blankets and travelling rugs, except electric blankets

13.92.12 Bed linen

13.92.13 Table linen**13.92.14 Toilet and kitchen linen****13.92.15 Curtains (including drapes) and interior blinds; curtain or bed valances****13.92.16 Furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries and the like****13.92.2 Other made-up textile articles****13.92.21 Sacks and bags, of a kind used for the packing of goods****13.92.22 Tarpaulins, awnings and sunblinds; sails for boats, sailboards or landcraft; tents and camping goods (including pneumatic mattresses)****13.92.23 Parachutes (including dirigible parachutes) and rotochutes; parts thereof****13.92.24 Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics****13.92.29 Other made-up textile articles (including floor cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)****13.92.9 Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel****13.92.99 Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel****13.93 Carpets and rugs****13.93.1 Carpets and rugs****13.93.11 Carpets and other textile floor coverings, knotted****13.93.12 Carpets and other textile floor coverings, woven, not tufted or flocked****13.93.13 Carpets and other textile floor coverings, tufted****13.93.19 Other carpets and textile floor coverings (including those of felt)****13.93.9 Sub-contracted operations as part of manufacturing of carpets and rugs****13.93.99 Sub-contracted operations as part of manufacturing of carpets and rugs****13.94 Cordage, rope, twine and netting****13.94.1 Cordage, rope, twine and netting, except waste****13.94.11 Twine, cordage, rope and cables, of jute or other textile bast fibres****13.94.12 Knotted netting of twine, cordage or rope, made up nets of textile materials; articles of yarn, strip n.e.c.**

13.94.2 Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials

13.94.20 Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials

13.94.9 Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting

13.94.99 Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting

13.95 Non-wovens and articles made from non-wovens, except apparel

13.95.1 Non-wovens and articles made from non-wovens, except apparel

13.95.10 Non-wovens and articles made from non-wovens, except apparel

13.95.9 Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel

13.95.99 Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel

13.96 Other technical and industrial textiles

13.96.1 Metallised yarn or metallised gimped yarn; woven fabrics of metal thread and woven fabrics of metallised yarn; rubber thread and cord, textile covered and textile products and articles for technical uses

13.96.11 Metallised yarn or metallised gimped yarn

13.96.12 Woven fabrics of metal thread and woven fabrics of metallised yarn n.e.c.

13.96.13 Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics

13.96.14 Textile fabrics, impregnated, coated or covered n.e.c.

13.96.15 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon

13.96.16 Textile products and articles for technical uses (including wicks, gas mantles, hose piping, transmission or conveyor belts, bolting cloth and straining cloth)

13.96.17 Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bolducs); trimmings and the like

13.96.9 Sub-contracted operations as part of manufacturing of technical and industrial textiles

13.96.99 Sub-contracted operations as part of manufacturing of technical and industrial textiles

13.99 Other textiles n.e.c.

13.99.1 Tullies, lace and embroidery; gimped yarn and strip; chenille yarn; loop wale-yarn

13.99.11 Tullies and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs

- 13.99.12 Embroidery in the piece, in strips or in motifs
- 13.99.13 Felt, coated, covered or laminated
- 13.99.14 Textile fibres • 5 mm in length (flock), textile dust and mill neps
- 13.99.15 Gimped yarn and strip; chenille yarn; loop wale-yarn
- 13.99.16 Quilted textile products in the piece
- 13.99.19 Other textiles and textile products n.e.c.
- 13.99.9 Sub-contracted operations as part of manufacturing of other textiles n.e.c.
- 13.99.99 Sub-contracted operations as part of manufacturing of other textiles n.e.c.
- 14 Wearing apparel
 - 14.1 Wearing apparel, except fur apparel
 - 14.11 Leather clothes
 - 14.11.1 Apparel of leather or of composition of leather
 - 14.11.10 Apparel of leather or of composition of leather
 - 14.11.9 Sub-contracted operations as part of manufacturing of leather clothes
 - 14.11.99 Sub-contracted operations as part of manufacturing of leather clothes
 - 14.12 Workwear
 - 14.12.1 Men's workwear
 - 14.12.11 Men's ensembles, jackets and blazers, industrial and occupational
 - 14.12.12 Men's trousers, bib and brace overalls, breeches and shorts, industrial and occupational
 - 14.12.2 Women's workwear
 - 14.12.21 Women' s ensembles, jackets and blazers, industrial and occupational
 - 14.12.22 Women's trousers, bib and brace overalls, breeches and sorts, industrial and occupational
 - 14.12.3 Other workwear
 - 14.12.30 Other workwear
 - 14.12.9 Sub-contracted operations as part of manufacturing of workwear
 - 14.12.99 Sub-contracted operations as part of manufacturing of workwear

14.13 Other outerwear**14.13.1 Outerwear, knitted or crocheted**

14.13.11 Men's or boys' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted

14.13.12 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted

14.13.13 Women's or girls' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted

14.13.14 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted

14.13.2 Other outerwear, for men and boys

14.13.21 Men's or boys' overcoats, raincoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted

14.13.22 Men's or boys' suits and ensembles of textile fabrics, not knitted or crocheted

14.13.23 Men's or boys' jackets and blazers, of textile fabrics, not knitted or crocheted

14.13.24 Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted

14.13.3 Other outerwear, for women and girls

14.13.31 Women's or girls' overcoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted

14.13.32 Women's or girls' suits and ensembles of textile fabrics, not knitted or crocheted

14.13.33 Women's or girls' jackets and blazers of textile fabrics, not knitted or crocheted

14.13.34 Women's or girls' dresses, skirts and divided skirts of textile fabrics, not knitted or crocheted

14.13.35 Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted

14.13.4 Worn clothing and other worn articles**14.13.40 Worn clothing and other worn articles**

14.13.9 Sub-contracted operations as part of manufacturing of outerwear

14.13.99 Sub-contracted operations as part of manufacturing of outerwear

14.14 Underwear**14.14.1 Underwear, knitted and crocheted**

- 14.14.11 Men's or boys' shirts, knitted or crocheted
- 14.14.12 Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
- 14.14.13 Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
- 14.14.14 Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, dressing gowns, negligees, bathrobes and similar articles, knitted or crocheted
- 14.14.2 Underwear, not knitted or crocheted
 - 14.14.21 Men's or boys' shirts, of textile fabric not knitted or crocheted
 - 14.14.22 Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns, of textile fabric not knitted or crocheted
 - 14.14.23 Women's or girls' blouses, shirts and shirt-blouses, of textile fabric not knitted or crocheted
 - 14.14.24 Women's and girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, of textile fabric not knitted or crocheted
 - 14.14.25 Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted
- 14.14.3 T-shirts, singlets and other vests, knitted or crocheted
- 14.14.30 T-shirts, singlets and other vests, knitted or crocheted
- 14.14.9 Sub-contracted operations as part of manufacturing of underwear
- 14.14.99 Sub-contracted operations as part of manufacturing of underwear
- 14.19 Other wearing apparel and accessories
 - 14.19.1 Babies' garments, tracksuits and other garments, clothing accessories and parts, knitted or crocheted
 - 14.19.11 Babies' garments and clothing accessories, knitted or crocheted
 - 14.19.12 Tracksuits, ski suits, swimwear and other garments, knitted or crocheted
 - 14.19.13 Gloves, mittens and mitts, knitted or crocheted
 - 14.19.19 Other made-up clothing accessories and parts of garments or of clothing accessories, knitted or crocheted
 - 14.19.2 Babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted
 - 14.19.21 Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted

14.19.22 Tracksuits, ski suits and swimwear; other garments of textile fabric, not knitted or crocheted

14.19.23 Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted, n.e.c.

This subcategory also includes:

- footwear of textile material without applied soles

14.19.3 Clothing accessories of leather; garments made up of felt or non-wovens; garments made up of coated textile fabrics

14.19.31 Clothing accessories of leather or of composition leather, except sports gloves

14.19.32 Garments made up of felt or non-wovens, textile fabrics impregnated or coated

14.19.4 Hats and headgear

14.19.41 Hat forms, hat bodies and hoods of felt; plateaux and manchons of felt; hat shapes, plaited or made by assembling strips of any material

14.19.42 Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hairnets

14.19.43 Other headgear, except headgear of rubber or of plastics, safety headgear and asbestos headgear; headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear

14.19.9 Sub-contracted operations as part of manufacturing of other wearing apparel and accessories

14.19.99 Sub-contracted operations as part of manufacturing of other wearing apparel and accessories

14.2 Articles of fur

14.20 Articles of fur

14.20.1 Articles of apparel, clothing accessories and other articles of fur skin, except headgear

14.20.10 Articles of apparel, clothing accessories and other articles of fur skin, except headgear

14.20.9 Sub-contracted operations as part of manufacturing of articles of fur

14.20.99 Sub-contracted operations as part of manufacturing of articles of fur

14.3 Knitted and crocheted apparel

14.31 Knitted and crocheted hosiery

14.31.1 Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted

14.31.10 Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted

14.31.9 Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery

14.31.99 Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery

14.39 Other knitted and crocheted apparel

14.39.1 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted

14.39.10 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted

14.39.9 Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel

14.39.99 Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel

15 Leather and related products

15.1 Tanned and dressed leather; luggage, handbags, saddlery and harness; dressed and dyed fur

15.11 Tanned and dressed leather; dressed and dyed fur

15.11.1 Tanned or dressed fur skins

15.11.10 Tanned or dressed fur skins

15.11.2 Chamois leather; patent leather and patent laminated leather; metallised leather

15.11.21 Chamois leather

15.11.22 Patent leather and patent laminated leather; metallised leather

15.11.3 Leather, of bovine or equine animals, without hair

15.11.31 Leather, of bovine animals, without hair on, whole

15.11.32 Leather, of bovine animals, without hair on, not whole

15.11.33 Leather, of equine animals, without hair on

15.11.4 Leather of sheep, goat or swine, without hair

15.11.41 Sheep or lamb skin leather, without wool on

15.11.42 Goat or kid skin leather, without hair on

15.11.43 Leather of swine

15.11.5 Leather of other animals; composition leather with a basis of leather

15.11.51 Leather of other animals, without hair on

15.11.52 Composition leather with a basis of leather or leather fibre

15.11.9 Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur

15.11.99 Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur

15.12 Luggage, handbags and the like, saddlery and harness

15.12.1 Saddlery and harness; luggage, handbags and the like; other articles of leather

15.12.11 Saddlery and harness for any animal, of any material

15.12.12 Luggage, handbags and the like, of leather, composition of leather, plastic sheeting, textile materials, vulcanised fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning

15.12.13 Watch straps (except metal), watch bands and watch bracelets and parts thereof

15.12.19 Other articles of leather or composition leather (including articles used in machinery or mechanical appliances or for other technical uses) n.e.c.

15.12.9 Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like

15.12.99 Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like

15.2 Footwear

15.20 Footwear

15.20.1 Footwear other than sports and protective footwear and orthopaedic shoes

15.20.11 Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap

15.20.12 Footwear with outer soles and uppers of rubber or plastics, other than waterproof or sports footwear

15.20.13 Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear

15.20.14 Footwear with uppers of textile materials, other than sports footwear

15.20.2 Sports footwear

15.20.21 Tennis shoes, basketball shoes, gym shoes, training shoes and the like

15.20.29 Other sports footwear, except snow-ski footwear and skating boots

15.20.3 Protective and other footwear n.e.c.

15.20.31 Footwear incorporating a protective metal toe-cap

15.20.32 Wooden footwear, miscellaneous special footwear and other footwear n.e.c.

15.20.4 Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

15.20.40 Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

15.20.9 Sub-contracted operations as part of manufacturing of footwear

15.20.99 Sub-contracted operations as part of manufacturing of footwear

16 Wood and of products of wood and cork, except furniture; articles of straw and plaiting materials

16.1 Wood, sawn and planed

16.10 Wood, sawn and planed

16.10.1 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm; railway or tramway sleepers of wood not impregnated

16.10.10 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm; railway or tramway sleepers of wood not impregnated

16.10.2 Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles

16.10.21 Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings)

16.10.22 Wood wool; wood flour

16.10.23 Wood in chips or particles

16.10.3 Wood in the rough; railway or tramway sleepers (cross-ties) of wood, impregnated or otherwise treated

16.10.31 Wood in the rough, treated with paint, stains, creosote or other preservatives

16.10.32 Railway or tramway sleepers (cross-ties) of wood, impregnated

16.10.39 Other wood in the rough, including split poles and pickets

16.10.9 Drying, impregnation or chemical treatment services of timber; sub-contracted operations as part of manufacturing of wood, sawn and planed

16.10.91 Drying, impregnation or chemical treatment services of timber

This subcategory includes:

- impregnation or chemical treatment services of wood with preservatives or other material

This subcategory also includes:

- drying of timber

This subcategory excludes:

- waterproofing work, see 43.99.10

- disinfection and extermination services in buildings and the like, see 81.29.11

16.10.99 Sub-contracted operations as part of manufacturing of wood, sawn and planed

16.2 Products of wood, cork, straw and plaiting materials

16.21 Veneer sheets and wood-based panels

16.21.1 Plywood, veneered panels and similar laminated wood; particle boards and similar boards of wood or other ligneous materials

16.21.11 Plywood, veneered panels and similar laminated wood, of bamboo

16.21.12 Other plywood, veneered panels and similar laminated wood

16.21.13 Particle boards and similar boards of wood or other ligneous materials

16.21.14 Fibreboard of wood or other ligneous materials

16.21.2 Veneer sheets; sheets for plywood; densified wood

16.21.21 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness • 6 mm

16.21.22 Densified wood, in blocks, plates, strips or profile shapes

16.21.9 Finishing services of boards and panels; sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels

16.21.91 Finishing services of boards and panels

16.21.99 Sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels

16.22 Assembled parquet floors

16.22.1 Assembled parquet panels

16.22.10 Assembled parquet panels

16.22.9 Sub-contracted operations as part of manufacturing of assembled parquet floors

16.22.99 Sub-contracted operations as part of manufacturing of assembled parquet floors

16.23 Other builders' carpentry and joinery

16.23.1 Builders' joinery and carpentry (except prefabricated buildings), of wood

16.23.11 Windows, French windows and their frames, doors and their frames and thresholds, of wood

16.23.12 Shuttering for concrete constructional work, shingles and shakes, of wood

16.23.19 Builders' joinery and carpentry, of wood, n.e.c.

16.23.2 Prefabricated wooden buildings

16.23.20 Prefabricated wooden buildings

This subcategory includes:

- prefabricated buildings, predominantly made of wood, either fully assembled and ready for use or unassembled
- incomplete buildings, whether or not assembled, having the essential character of prefabricated buildings

The buildings can be designed for housing, worksite accommodation, shops, sheds, garages, greenhouses and other purposes.

16.23.9 Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery**16.23.99 Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery****16.24 Wooden containers****16.24.1 Wooden containers****16.24.11 Pallets, box pallets and other load boards of wood****16.24.12 Barrels and coopers' products of wood****16.24.13 Other wooden containers and parts thereof****16.24.9 Sub-contracted operations as part of manufacturing of wooden containers****16.24.99 Sub-contracted operations as part of manufacturing of wooden containers****16.29 Other products of wood; articles of cork, straw and plaiting materials****16.29.1 Other products of wood**

16.29.11 Tools, tool bodies, tool handles, broom or brush bodies and handles, blocks for the manufacture of smoking pipes, boot or shoe lasts and trees, of wood

16.29.12 Tableware and kitchenware, of wood

16.29.13 Wood marquetry and inlaid wood, cases for jewellery or cutlery and similar articles of wood, statuettes and other ornaments, of wood

16.29.14 Wooden frames for paintings, photographs, mirrors or similar objects and other articles of wood

This subcategory also includes:

- wooden footwear parts (e.g. heels and lasts)

16.29.2 Articles of cork, straw or other plaiting materials; basket ware and wickerwork

16.29.21 Natural cork, debarked or roughly squared or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork

16.29.22 Articles of natural cork

16.29.23 Blocks, plates, sheets and strips, tiles of any shape, solid cylinders, of agglomerated cork

16.29.24 Agglomerated cork; articles of agglomerated cork n.e.c.

16.29.25 Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork

16.29.9 Wood and cork, except furniture, and straw and plaiting material manufacturing services; sub-contracted operations as part of manufacturing of other products of wood, articles of cork, straw and plaiting materials

16.29.91 Wood and cork, except furniture, and straw and plaiting material manufacturing services

16.29.99 Sub-contracted operations as part of manufacturing of other products of wood, articles of cork, straw and plaiting materials

17 Paper and paper products

17.1 Pulp, paper and paperboard

17.11 Pulp

17.11.1 Pulps of wood or other fibrous cellulosic material

17.11.11 Chemical wood pulp, dissolving grades

17.11.12 Chemical wood pulp, soda or sulphate, other than dissolving grades

17.11.13 Chemical wood pulp, sulphite, other than dissolving grades

17.11.14 Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood

17.11.9 Sub-contracted operations as part of manufacturing of pulp

17.11.99 Sub-contracted operations as part of manufacturing of pulp

17.12 Paper and paperboard

17.12.1 Newsprint, handmade paper and other uncoated paper or paperboard for graphic purposes

17.12.11 Newsprint, in rolls or sheets

17.12.12 Handmade paper and paperboard

17.12.13 Paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper; carbonising base paper; wallpaper base

17.12.14 Other paper and paperboard for graphic purposes

17.12.2 Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres

- 17.12.20 Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres
- 17.12.3 Containerboard
 - 17.12.31 Kraftliner, unbleached, uncoated
 - 17.12.32 White top kraftliner; coated kraftliner
 - 17.12.33 Semi chemical fluting
 - 17.12.34 Recycled fluting and other fluting
 - 17.12.35 Testliner (recycled liner board)
- 17.12.4 Uncoated paper
 - 17.12.41 Uncoated kraft paper; sack kraft paper, creped or crinkled
 - 17.12.42 Sulphite wrapping paper and other uncoated paper (other than that of a kind used for writing, printing or other graphic purposes)
 - 17.12.43 Filter paper and paperboard; felt paper
 - 17.12.44 Cigarette paper not cut to size or in form of booklets or tubes
- 17.12.5 Uncoated paperboard (other than that of a kind used for writing, printing or other graphic purposes)
 - 17.12.51 Uncoated, inside grey paperboard
 - 17.12.59 Other uncoated paperboard
- 17.12.6 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers
 - 17.12.60 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers
- 17.12.7 Processed paper and paperboard
 - 17.12.71 Composite paper and paperboard, not surface-coated or impregnated
 - 17.12.72 Paper and paperboard, creped, crinkled, embossed or perforated
 - 17.12.73 Paper and paperboard of a kind used for writing, printing or other graphic purposes, coated with kaolin or with other inorganic substances
 - 17.12.74 Kraft paper (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances
 - 17.12.75 Kraft paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances

17.12.76 Carbon paper, self-copy paper and other copying or transfer paper, in rolls or sheets

17.12.77 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured or printed, in rolls or sheets

17.12.78 Inside grey paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances

17.12.79 Other paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances

17.12.9 Sub-contracted operations as part of manufacturing of paper and paperboard

17.12.99 Sub-contracted operations as part of manufacturing of paper and paperboard

17.2 Articles of paper and paperboard

17.21 Corrugated paper and paperboard and containers of paper and paperboard

17.21.1 Corrugated paper and paperboard and containers of paper and paperboard

17.21.11 Corrugated board, in rolls or sheets

17.21.12 Sacks and bags of paper

17.21.13 Cartons, boxes and cases, of corrugated board or corrugated paperboard

17.21.14 Folding cartons, boxes and cases, of non-corrugated paper or paperboard

17.21.15 Box files, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like, of paper

17.21.9 Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard

17.21.99 Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard

17.22 Household and sanitary goods and toilet requisites

17.22.1 Household and toilet paper and paper products

17.22.11 Toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres

17.22.12 Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles and articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres

17.22.13 Trays, dishes, plates and cups and the like, of paper or paperboard

17.22.9 Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites

17.22.99 Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites

17.23 Paper stationery

17.23.1 Paper stationery

17.23.11 Carbon paper, self-copy paper and other copying or transfer papers; duplicator stencil and offset plates of paper; gummed or adhesive paper

17.23.12 Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums of paper or paperboard, containing paper stationery

17.23.13 Registers, account books, binders, forms and other articles of stationery, of paper or paperboard

17.23.14 Other paper and paperboard, of a kind used for writing or printing or other graphic purposes, printed, embossed or perforated

17.23.9 Sub-contracted operations as part of manufacturing of paper stationery

17.23.99 Sub-contracted operations as part of manufacturing of paper stationery

17.24 Wallpaper

17.24.1 Wallpaper

17.24.11 Wallpaper and similar wall coverings; window transparencies of paper

17.24.12 Textile wall coverings

17.24.9 Sub-contracted operations as part of manufacturing of wallpaper

17.24.99 Sub-contracted operations as part of manufacturing of wallpaper

17.29 Other articles of paper and paperboard

17.29.1 Other articles of paper and paperboard

17.29.11 Labels of paper or paperboard

17.29.12 Filter blocks, slabs and plates, of paper pulp

17.29.19 Cigarette paper; bobbins, spools, cops and similar supports; filter paper and paperboard; other articles of paper and paperboard n.e.c.

17.29.9 Sub-contracted operations as part of manufacturing of other articles of paper and paperboard

17.29.99 Sub-contracted operations as part of manufacturing of other articles of paper and paperboard

18 Printing and recording services

18.1 Printing services and services related to printing**18.11 Newspaper printing services****18.11.1 Newspaper printing services****18.11.10 Newspaper printing services**

This subcategory includes:

- printing of newspapers, journals and periodicals appearing at least four times a week

18.12 Other printing services**18.12.1 Other printing services****18.12.11 Printing services for postage stamps, taxation stamps, documents of titles, smart cards, cheques and other security papers and the like****18.12.12 Printing services for advertising catalogues, prospects, posters and other printed advertising****18.12.13 Printing services for journals and periodicals, appearing less than four times a week****18.12.14 Printing services for books, maps, hydrographic or similar charts of all kinds, pictures, designs and photographs, postcards****18.12.15 Printing services for labels and tags****18.12.16 Printing services directly onto plastic, glass, metal, wood and ceramics**

This subcategory excludes:

- while-you-wait services providing various services, see 95.29.19

18.12.19 Other printing services n.e.c.**18.13 Pre-press and pre-media services****18.13.1 Pre-press services****18.13.10 Pre-press services**

This subcategory includes:

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

18.13.2 Printing plates or cylinders and other impressed media for use in printing**18.13.20 Printing plates or cylinders and other impressed media for use in printing**

18.13.3 Ancillary services related to printing**18.13.30 Ancillary services related to printing**

This subcategory includes:

- production services of presentation media, e.g. overhead projection foils and other digital forms of presentation
- design services of printing products e.g. sketches, layouts, dummies, etc.

18.14 Binding and related services**18.14.1 Binding and related services****18.14.10 Binding and related services**

This subcategory includes:

- bookbinding, folding, assembling, stitching, glueing, collating, basting, adhesive binding, trimming, gold stamping services
- other graphic services such as die, sinking or stamping, Braille copying, punching and drilling, embossing, varnishing and laminating, collating and inseting, creasing

This subcategory also includes:

- rebinding services

18.2 Reproduction services of recorded media**18.20 Reproduction services of recorded media****18.20.1 Reproduction services of sound recording****18.20.10 Reproduction services of sound recording**

This subcategory includes:

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

18.20.2 Reproduction services of video recording**18.20.20 Reproduction services of video recording**

This subcategory includes:

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

18.20.3 Reproduction services of software**18.20.30 Reproduction services of software**

This subcategory includes:

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

19 Coke and refined petroleum products**19.1 Coke oven products****19.10 Coke oven products****19.10.1 Coke and semi-coke of coal, of lignite or of peat; retort carbon****19.10.10 Coke and semi-coke of coal, of lignite or of peat; retort carbon**

- 19.10.2 Tar distilled from coal, lignite or peat; other mineral tars
- 19.10.20 Tar distilled from coal, lignite or peat; other mineral tars
- 19.10.3 Pitch and pitch coke
- 19.10.30 Pitch and pitch coke
- 19.10.9 Sub-contracted operations as part of manufacturing of coke oven products
- 19.10.99 Sub-contracted operations as part of manufacturing of coke oven products
- 19.2 Refined petroleum products
- 19.20 Refined petroleum products
- 19.20.1 Briquettes, ovoids and similar solid fuels
- 19.20.11 Briquettes, ovoids and similar solid fuels manufactured from coal
- 19.20.12 Briquettes, ovoids and similar solid fuels manufactured from lignite
- 19.20.13 Briquettes, ovoids and similar solid fuels manufactured from peat
- 19.20.2 Fuel oil and gas; lubricating oils
- 19.20.21 Motor spirit (gasoline), including aviation spirit
- 19.20.22 Spirit type (gasoline type) jet fuel
- 19.20.23 Light petroleum oils, light preparations n.e.c.
- 19.20.24 Kerosene
- 19.20.25 Kerosene-type jet fuel
- 19.20.26 Gas oils
- 19.20.27 Medium petroleum oils; medium preparations n.e.c.
- 19.20.28 Fuel oils n.e.c.
- 19.20.29 Lubricating petroleum oils; heavy preparations n.e.c.
- 19.20.3 Petroleum gases and other gaseous hydrocarbons, except natural gas
- 19.20.31 Propane and butane, liquefied
- 19.20.32 Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas
- 19.20.4 Other petroleum products

19.20.41 Petroleum jelly; paraffin wax; petroleum and other waxes

19.20.42 Petroleum coke; petroleum bitumen and other residues of petroleum oils

19.20.9 Sub-contracted operations as part of manufacturing of refined petroleum products

19.20.99 Sub-contracted operations as part of manufacturing of refined petroleum products

20 Chemicals and chemical products

20.1 Basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms

20.11 Industrial gases

20.11.1 Industrial gases

20.11.11 Hydrogen, argon, rare gases, nitrogen and oxygen

20.11.12 Carbon dioxide and other inorganic oxygen compounds of non-metals

20.11.13 Liquid air and compressed air

20.11.9 Sub-contracted operations as part of manufacturing of industrial gases

20.11.99 Sub-contracted operations as part of manufacturing of industrial gases

20.12 Dyes and pigments

20.12.1 Oxides, peroxides and hydroxides

20.12.11 Zinc oxide and peroxide; titanium oxides

20.12.12 Chromium, manganese, lead and copper oxides and hydroxides

20.12.19 Other metal oxides, peroxides and hydroxides

20.12.2 Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.

20.12.21 Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon

20.12.22 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin

20.12.23 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning

20.12.24 Colouring matter n.e.c.; inorganic products of a kind used as luminophores

20.12.9 Sub-contracted operations as part of manufacturing of dyes and pigments

20.12.99 Sub-contracted operations as part of manufacturing of dyes and pigments

20.13 Other inorganic basic chemicals**20.13.1 Enriched uranium and plutonium; depleted uranium and thorium; other radioactive elements****20.13.11 Enriched uranium and plutonium and their compounds****20.13.12 Depleted uranium and thorium and their compounds****20.13.13 Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds****20.13.14 Fuel elements (cartridges), non-irradiated, for nuclear reactors****20.13.2 Chemical elements n.e.c.; inorganic acids and compounds****20.13.21 Metalloids****20.13.22 Halogen or sulphur compounds of non-metals****20.13.23 Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium; mercury****20.13.24 Hydrogen chloride; oleum; diphosphorus pentoxide; other inorganic acids; silicon and sulphur dioxide****20.13.25 Oxides, hydroxides and peroxides; hydrazine and hydroxylamine and their inorganic salts****20.13.3 Metallic halogenates; hypochlorites, chlorates and perchlorates****20.13.31 Metallic halogenates****20.13.32 Hypochlorites, chlorates and perchlorates****20.13.4 Sulphides, sulphates; nitrates, phosphates and carbonates****20.13.41 Sulphides, sulphites and sulphates****20.13.42 Phosphinates, phosphonates, phosphates, polyphosphates and nitrates (except of potassium)****20.13.43 Carbonates****20.13.5 Salts of other metals****20.13.51 Salts of oxometallic or peroxometallic acids; colloidal precious metals****20.13.52 Inorganic compounds n.e.c., including distilled water; amalgams other than amalgams of precious metals**

This subcategory also includes:
- organic compounds of mercury

20.13.6 Other basic inorganic chemicals

- 20.13.61 Isotopes n.e.c. and compounds thereof (including heavy water)
- 20.13.62 Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates; other salts of inorganic acids or peroxyacids
- 20.13.63 Hydrogen peroxide
- 20.13.64 Phosphides, carbides, hydrides, nitrides, azides, silicides and borides
- 20.13.65 Compounds of rare earth metals, of yttrium or of scandium
- 20.13.66 Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur
- 20.13.67 Roasted iron pyrites
- 20.13.68 Piezo-electric quartz; other synthetic or reconstructed precious or semi-precious stones, unworked
- 20.13.9 Sub-contracted operations as part of manufacturing of other inorganic basic chemicals
- 20.13.99 Sub-contracted operations as part of manufacturing of other inorganic basic chemicals
- 20.14 Other organic basic chemicals
 - 20.14.1 Hydrocarbons and their derivatives
 - 20.14.11 Acyclic hydrocarbons
 - 20.14.12 Cyclic hydrocarbons
 - 20.14.13 Chlorinated derivatives of acyclic hydrocarbons
 - 20.14.14 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
 - 20.14.19 Other derivatives of hydrocarbons
 - 20.14.2 Alcohols, phenols, phenol-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols
 - 20.14.21 Industrial fatty alcohols
 - 20.14.22 Monohydric alcohols
 - 20.14.23 Diols, polyalcohols, cyclical alcohols and derivatives thereof
 - 20.14.24 Phenols; phenol-alcohols and derivatives of phenols
 - 20.14.3 Industrial monocarboxylic fatty acids; carboxylic acids and their derivatives
 - 20.14.31 Industrial monocarboxylic fatty acids; acid oils from refining
 - 20.14.32 Saturated acyclic monocarboxylic acids and their derivatives

20.14.33 Unsaturated monocarboxylic, cyclanic, cyclenic or cycloterpenic acyclic polycarboxylic acids and their derivatives

20.14.34 Aromatic polycarboxylic and carboxylic acids with additional oxygen functions; and their derivatives, except salicylic acid and its salts

20.14.4 Organic compounds with nitrogen functions

20.14.41 Amine function compounds

20.14.42 Oxygen-function amino-compounds, except lysine and glutamic acid

20.14.43 Ureines; carboxymide-function compounds, nitrile function compounds; derivatives thereof

20.14.44 Compounds with other nitrogen functions

20.14.5 Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.

20.14.51 Organo-sulphur and other organo-inorganic compounds

20.14.52 Heterocyclic compounds n.e.c.; nucleic acids and their salts

20.14.53 Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives

20.14.6 Ethers, organic peroxides, epoxides, acetals and hemiacetals; other organic compounds

20.14.61 Aldehyde function compounds

20.14.62 Ketone and quinone function compounds

20.14.63 Ethers, organic peroxides, epoxides, acetals and hemiacetals and their derivatives

20.14.64 Enzymes and other organic compounds n.e.c.

20.14.7 Miscellaneous basic organic chemical products

20.14.71 Derivates of vegetable or resin products

20.14.72 Wood charcoal

20.14.73 Oils and other products of the distillation of high temperature coal tar, and similar products

20.14.74 Undenatured ethyl alcohol of alcoholic strength by volume of • 80%

20.14.75 Ethyl alcohol and other spirits, denatured, of any strength

20.14.8 Residual lyes from the manufacture of wood pulp, excluding tall oil

20.14.80 Residual lyes from the manufacture of wood pulp, excluding tall oil

20.14.9 Sub-contracted operations as part of manufacturing of other organic basic chemicals

20.14.99 Sub-contracted operations as part of manufacturing of other organic basic chemicals

20.15 Fertilisers and nitrogen compounds

20.15.1 Nitric acid; sulphonitric acids; ammonia

20.15.10 Nitric acid; sulphonitric acids; ammonia

20.15.2 Ammonium chloride; nitrites

20.15.20 Ammonium chloride; nitrites

20.15.3 Nitrogenous fertilisers, mineral or chemical

20.15.31 Urea

20.15.32 Ammonium sulphate

20.15.33 Ammonium nitrate

20.15.34 Double salts and mixtures of calcium nitrate and ammonium nitrate

20.15.35 Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances

20.15.39 Other nitrogenous fertilisers and mixtures

20.15.4 Phosphatic fertilisers, mineral or chemical

20.15.41 Superphosphates

20.15.49 Other phosphatic fertilisers

20.15.5 Potassic fertilisers, mineral or chemical

20.15.51 Potassium chloride (muriate of potash)

20.15.52 Potassium sulphate (sulphate of potash)

20.15.59 Other potassic fertilisers

20.15.6 Sodium nitrate

20.15.60 Sodium nitrate

20.15.7 Fertilisers n.e.c.

20.15.71 Fertilisers containing three nutrients: nitrogen, phosphorus and potassium

20.15.72 Diammonium hydrogenorthophosphate (diammonium phosphate)

20.15.73 Monoammonium phosphate

20.15.74 Fertilisers containing two nutrients: nitrogen and phosphorus

20.15.75 Fertilisers containing two nutrients: phosphorus and potassium

20.15.76 Potassium nitrates

20.15.79 Mineral or chemical fertilisers containing at least two nutrients (nitrogen, phosphate, potash) n.e.c.

20.15.8 Animal or vegetable fertilisers n.e.c.

20.15.80 Animal or vegetable fertilisers n.e.c.

This subcategory also includes:

- potting soil with peat as main constituent
- potting soil mixtures of natural soil, sand, clays and minerals

20.15.9 Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds

20.15.99 Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds

20.16 Plastics in primary forms

20.16.1 Polymers of ethylene, in primary forms

20.16.10 Polymers of ethylene, in primary forms

20.16.2 Polymers of styrene, in primary forms

20.16.20 Polymers of styrene, in primary forms

20.16.3 Polymers of vinyl chloride or of other halogenated olefins, in primary forms

20.16.30 Polymers of vinyl chloride or of other halogenated olefins, in primary forms

20.16.4 Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms

20.16.40 Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms

20.16.5 Other plastics in primary forms; ion exchangers

20.16.51 Polymers of propylene or of other olefins, in primary forms

20.16.52 Polymers of vinyl acetate or of other vinyl esters and other vinyl polymers, in primary forms

20.16.53 Acrylic polymers, in primary forms

20.16.54 Polyamides, in primary forms

- 20.16.55 Urea resins, thiourea resins and melamine resins, in primary forms
- 20.16.56 Other amino-resins, phenolic resins and polyurethanes, in primary forms
- 20.16.57 Silicones, in primary forms
- 20.16.59 Other plastics, in primary forms, n.e.c.
- 20.16.9 Sub-contracted operations as part of manufacturing of plastics in primary forms
- 20.16.99 Sub-contracted operations as part of manufacturing of plastics in primary forms
- 20.17 Synthetic rubber in primary forms
- 20.17.1 Synthetic rubber in primary forms
- 20.17.10 Synthetic rubber in primary forms
- 20.17.9 Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms
- 20.17.99 Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms
- 20.2 Pesticides and other agrochemical products
- 20.20 Pesticides and other agrochemical products
- 20.20.1 Pesticides and other agrochemical products
- 20.20.11 Insecticides
- 20.20.12 Herbicides
- 20.20.13 Anti-sprouting products and plant growth regulators
- 20.20.14 Disinfectants
- 20.20.15 Fungicides
- 20.20.19 Other pesticides and other agrochemical products
- 20.20.9 Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products
- 20.20.99 Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products
- 20.3 Paints, varnishes and similar coatings, printing ink and mastics
- 20.30 Paints, varnishes and similar coatings, printing ink and mastics
- 20.30.1 Paints and varnishes based on polymers
- 20.30.11 Paints and varnishes based on acrylic or vinyl polymers, in an aqueous medium

20.30.12 Paints and varnishes based on polyesters, acrylic or vinyl polymers, in a non-aqueous medium; solutions

20.30.2 Other paints and varnishes and related products; artists' colour and printing ink

20.30.21 Prepared pigments, opacifiers and colours, vitrifiable enamels and glazes, engobes, liquid lustres and the like; glass frit

20.30.22 Other paints and varnishes; prepared driers

20.30.23 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like

20.30.24 Printing ink

20.30.9 Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics

20.30.99 Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics

20.4 Soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations

20.41 Soap and detergents, cleaning and polishing preparations

20.41.1 Glycerol

20.41.10 Glycerol

20.41.2 Organic surface-active agents, except soap

20.41.20 Organic surface-active agents, except soap

20.41.3 Soap, washing and cleaning preparations

20.41.31 Soap and organic surface-active products and preparations for use as soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent

20.41.32 Detergents and washing preparations

20.41.4 Odoriferous preparations and waxes

20.41.41 Preparations for perfuming or deodorising rooms

20.41.42 Artificial waxes and prepared waxes

20.41.43 Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal

20.41.44 Scouring pastes and powders and other scouring preparations

20.41.9 Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations

20.41.99 Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations

20.42 Perfumes and toilet preparations

20.42.1 Perfumes and toilet preparations

20.42.11 Perfumes and toilet waters

20.42.12 Lip and eye make-up preparations

20.42.13 Manicure or pedicure preparations

20.42.14 Powders for cosmetic or toilet use

20.42.15 Beauty, make-up or skin-care preparations (including sun tan preparations) n.e.c.

20.42.16 Shampoos, hair lacquers, preparations for permanent waving or straightening

20.42.17 Lotions and other preparations for use on the hair n.e.c.

20.42.18 Preparations for oral or dental hygiene (including denture fixative pastes and powders), dental floss

20.42.19 Shaving preparations; personal deodorants and antiperspirants; bath preparations; other perfumery, cosmetic or toilet preparations n.e.c.

20.42.9 Sub-contracted operations as part of manufacturing of perfumes and toilet preparations

20.42.99 Sub-contracted operations as part of manufacturing of perfumes and toilet preparations

20.5 Other chemical products

20.51 Explosives

20.51.1 Prepared explosives; safety fuses; percussion or detonating gaps; igniters; electric detonators; fireworks

20.51.11 Propellant powders and prepared explosives

20.51.12 Safety fuses; detonating fuses; caps; igniters; electric detonators

20.51.13 Fireworks

20.51.14 Signalling flares, rain rockets, fog signals and other pyrotechnic articles, excluding fireworks

20.51.2 Matches

20.51.20 Matches

20.51.9 Sub-contracted operations as part of manufacturing of explosives

20.51.99 Sub-contracted operations as part of manufacturing of explosives

20.52 Glues**20.52.1 Glues****20.52.10 Glues****20.52.9 Sub-contracted operations as part of manufacturing of glues****20.52.99 Sub-contracted operations as part of manufacturing of glues****20.53 Essential oils****20.53.1 Essential oils****20.53.10 Essential oils****20.53.9 Sub-contracted operations as part of manufacturing of essential oils****20.53.99 Sub-contracted operations as part of manufacturing of essential oils****20.59 Other chemical products n.e.c.****20.59.1 Photographic plates and film, instant print film; chemical preparations and unmixed products for photographic uses****20.59.11 Photographic plates and film and instant print film, sensitised, unexposed; photographic paper****20.59.12 Sensitising emulsions for photographic uses; chemical preparations for photographic uses n.e.c.****20.59.2 Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils****20.59.20 Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils****20.59.3 Writing or drawing ink and other inks****20.59.30 Writing or drawing ink and other inks****20.59.4 Lubricating preparations; additives; anti-freezing preparations****20.59.41 Lubricating preparations****20.59.42 Anti-knock preparations; additives for mineral oils and similar products****20.59.43 Hydraulic brake fluids; anti-freezing preparations and prepared de-icing fluids****20.59.5 Miscellaneous chemical products****20.59.51 Peptones, other protein substances and their derivatives, n.e.c.; hide powder**

20.59.52 Modelling pastes; dental wax and other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; prepared culture media for development of micro-organisms; composite diagnostic or laboratory reagents n.e.c.

20.59.53 Chemical elements in disk form and compounds doped for use in electronics

20.59.54 Activated carbon

20.59.55 Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and similar products

20.59.56 Pickling preparations; fluxes; prepared rubber accelerators; compound plasticisers and stabilisers for rubber or plastics; catalytic preparations n.e.c.; mixed alkylbenzenes and mixed alkylnaphthalenes n.e.c.

20.59.57 Prepared binders for foundry moulds or cores; chemical products

20.59.59 Miscellaneous other chemical products n.e.c.

20.59.6 Gelatines and gelatine derivatives, including milk albumins

20.59.60 Gelatines and gelatine derivatives, including milk albumins

20.59.9 Sub-contracted operations as part of manufacturing of other chemical products n.e.c.

20.59.99 Sub-contracted operations as part of manufacturing of other chemical products n.e.c.

20.6 Man-made fibres

20.60 Man-made fibres

20.60.1 Synthetic fibres

20.60.11 Synthetic staple and tow, not carded or combed

20.60.12 Polyamide and polyester high tenacity filament yarn

20.60.13 Other synthetic filament yarn, single

20.60.14 Synthetic monofilament; strip and the like, of synthetic textile materials

20.60.2 Artificial fibres

20.60.21 Artificial staple and tow, not carded or combed

20.60.22 Viscose high tenacity filament yarn

20.60.23 Other artificial filament yarn, single

20.60.24 Artificial monofilament; strip and the like of artificial textile materials

20.60.9 Sub-contracted operations as part of manufacturing of man-made fibres

20.60.99 Sub-contracted operations as part of manufacturing of man-made fibres

21 Basic pharmaceutical products and pharmaceutical preparations**21.1 Basic pharmaceutical products****21.10 Basic pharmaceutical products****21.10.1 Salicylic acid, O-acetylsalicylic acid, their salts and esters****21.10.10 Salicylic acid, O-acetylsalicylic acid, their salts and esters****21.10.2 Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof****21.10.20 Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof****21.10.3 Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides****21.10.31 Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives****21.10.32 Sulphonamides****21.10.4 Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts n.e.c.****21.10.40 Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts, n.e.c.****21.10.5 Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their derivatives; antibiotics****21.10.51 Provitamins, vitamins and their derivatives****21.10.52 Hormones, derivatives thereof; other steroids, used primarily as hormones****21.10.53 Glycosides, vegetable alkaloids, their salts, ethers, esters and other derivatives****21.10.54 Antibiotics****21.10.6 Glands and other organs; extracts thereof and other human or animal substances n.e.c.****21.10.60 Glands and other organs; extracts thereof and other human or animal substances n.e.c.****21.10.9 Sub-contracted operations as part of manufacturing of basic pharmaceutical products****21.10.99 Sub-contracted operations as part of manufacturing of basic pharmaceutical products****21.2 Pharmaceutical preparations****21.20 Pharmaceutical preparations****21.20.1 Medicaments**

21.20.11 Medicaments, containing penicillins or other antibiotics

21.20.12 Medicaments, containing hormones, but not antibiotics

21.20.13 Medicaments, containing alkaloids or derivatives thereof, but not hormones or antibiotics

21.20.2 Other pharmaceutical preparations

21.20.21 Antisera and vaccines

21.20.22 Chemical contraceptive preparations based on hormones or spermicides

21.20.23 Diagnostic reagents and other pharmaceutical preparations

21.20.24 Adhesive dressings, catgut and similar materials; first-aid boxes

21.20.9 Sub-contracted operations as part of manufacturing of pharmaceutical preparations

21.20.99 Sub-contracted operations as part of manufacturing of pharmaceutical preparations

22 Rubber and plastics products

22.1 Rubber products

22.11 Rubber tyres and tubes; retreading and rebuilding of rubber tyres

22.11.1 New rubber tyres and tubes

22.11.11 New pneumatic tyres, of rubber, of a kind used on motor cars

22.11.12 New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles

22.11.13 New pneumatic tyres, of rubber, of a kind used on buses, lorries or aircraft

22.11.14 Agrarian tyres; other new pneumatic tyres, of rubber

22.11.15 Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber

22.11.16 Camel-back strips for retreading rubber tyres

22.11.2 Retreaded pneumatic tyres, of rubber

22.11.20 Retreaded pneumatic tyres, of rubber

22.11.9 Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres

22.11.99 Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres

22.19 Other rubber products

22.19.1 Reclaimed rubber in primary forms or in plates, sheets or strip

22.19.10 Reclaimed rubber in primary forms or in plates, sheets or strip

22.19.2 Unvulcanised rubber and articles thereof; vulcanised rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes

22.19.20 Unvulcanised rubber and articles thereof; vulcanised rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes

22.19.3 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber

22.19.30 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber

22.19.4 Conveyor or transmission belts or belting, of vulcanised rubber

22.19.40 Conveyor or transmission belts or belting, of vulcanised rubber

22.19.5 Rubberised textile fabrics, except tyre cord fabric

22.19.50 Rubberised textile fabrics, except tyre cord fabric

22.19.6 Articles of apparel and clothing accessories, of vulcanised rubber other than hard rubber

22.19.60 Articles of apparel and clothing accessories, of vulcanised rubber other than hard rubber

22.19.7 Articles of vulcanised rubber n.e.c.; hard rubber; articles of hard rubber

22.19.71 Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber

22.19.72 Floor coverings and mats, of vulcanised rubber other than cellular

22.19.73 Other articles of vulcanised rubber n.e.c.; hard rubber in all forms and articles thereof; floor coverings and mats, of vulcanised cellular rubber

This subcategory also includes:

- rubber footwear parts (e.g. heels and lasts)

22.19.9 Sub-contracted operations as part of manufacturing of other rubber products

22.19.99 Sub-contracted operations as part of manufacturing of other rubber products

22.2 Plastics products

22.21 Plastic plates, sheets, tubes and profiles

22.21.1 Monofilament > 1 mm, rods, sticks and profile shapes, of plastics

22.21.10 Monofilament > 1 mm, rods, sticks and profile shapes, of plastics

22.21.2 Tubes, pipes and hoses and fittings thereof, of plastics

22.21.21 Artificial guts, of hardened proteins or of cellulosic materials; tubes, pipes and hoses, rigid, of plastics

22.21.29 Other tubes, pipes, hoses and fittings thereof, of plastics

22.21.3 Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials

22.21.30 Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials

22.21.4 Other plates, sheets, film, foil and strip, of plastics

22.21.41 Other plates, sheets, film, foil and strip, of plastics, cellular

22.21.42 Other plates, sheets, film, foil and strip, of plastics, non-cellular

22.21.9 Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles

22.21.99 Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles

22.22 Plastic packing goods

22.22.1 Plastic packing goods

22.22.11 Sacks and bags (including cones), of polymers of ethylene

22.22.12 Sacks and bags (including cones), of other plastics than polymers of ethylene

22.22.13 Boxes, cases, crates and similar articles of plastics

22.22.14 Carboys, bottles, flasks and similar articles of plastics

22.22.19 Other plastic packing goods

22.22.9 Sub-contracted operations as part of manufacturing of plastic packing goods

22.22.99 Sub-contracted operations as part of manufacturing of plastic packing goods

22.23 Builders' ware of plastic

22.23.1 Builders' ware of plastic; linoleum and hard non-plastic surface floor coverings

22.23.11 Floor, wall or ceiling coverings of plastics, in rolls or in the form of tiles

22.23.12 Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics

22.23.13 Reservoirs, tanks, vats and similar containers, capacity > 300 l, of plastics

22.23.14 Doors, windows and frames and thresholds for doors; shutters, blinds and similar articles and parts thereof, of plastics

22.23.15 Linoleum and hard non-plastic surface floor coverings, i.e. resilient floor coverings, such as vinyl, linoleum etc.

22.23.19 Builders' ware of plastics n.e.c.

22.23.2 Prefabricated buildings of plastics**22.23.20 Prefabricated buildings of plastics**

This subcategory includes:

- prefabricated buildings, predominantly made of plastics, either fully assembled and ready for use or unassembled
- incomplete buildings, whether or not assembled, having the essential character of prefabricated buildings

The buildings can be designed for worksite accommodation, shops, sheds, greenhouses and other purposes.

22.23.9 Sub-contracted operations as part of manufacturing of builders' ware of plastics**22.23.99 Sub-contracted operations as part of manufacturing of builders' ware of plastics****22.29 Other plastic products****22.29.1 Apparel and clothing accessories (including gloves), of plastics****22.29.10 Apparel and clothing accessories (including gloves), of plastics****22.29.2 Other plastic products n.e.c.****22.29.21 Self-adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics, in rolls of width • 20 cm****22.29.22 Other self-adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics****22.29.23 Tableware, kitchenware, other household articles and toilet articles, of plastics****22.29.24 Parts n.e.c. for lamps and lighting fitting, illuminated name-plates and the like, of plastics****22.29.25 Office or school supplies of plastics****22.29.26 Fittings for furniture, coachwork or the like, of plastics; statuettes and other ornamental articles, of plastics****22.29.29 Other articles of plastics**

This subcategory also includes:

- plastic footwear parts (e.g. heels and lasts)

22.29.9 Manufacturing services of other plastic products; sub-contracted operations as part of manufacturing of other plastic products**22.29.91 Manufacturing services of other plastic products**

This subcategory also includes:

- services of cutting, threading, coating or processing of plastic surfaces

This subcategory excludes:

- plastic coating services of metal surfaces, see 25.61.12

22.29.99 Sub-contracted operations as part of manufacturing of other plastic products**23 Other non-metallic mineral products**

23.1 Glass and glass products**23.11 Flat glass****23.11.1 Flat glass****23.11.11 Glass cast, rolled, drawn or blown, in sheets, but not otherwise worked****23.11.12 Float glass and surface ground or polished glass, in sheets, but not otherwise worked****23.11.9 Sub-contracted operations as part of manufacturing of flat glass****23.11.99 Sub-contracted operations as part of manufacturing of flat glass****23.12 Shaped and processed flat glass****23.12.1 Shaped and processed flat glass****23.12.11 Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or mounted****23.12.12 Safety glass****23.12.13 Glass mirrors; multiple walled insulating units of glass****23.12.9 Sub-contracted operations as part of manufacturing of shaped and processed flat glass****23.12.99 Sub-contracted operations as part of manufacturing of shaped and processed flat glass****23.13 Hollow glass****23.13.1 Hollow glass****23.13.11 Bottles, jars, phials and other containers, of glass, except ampoules; stoppers, lids and other closures, of glass****23.13.12 Drinking glasses other than of glass-ceramics****23.13.13 Glassware of a kind used for table or kitchen purposes, for toilet, office, indoor decorations and the like****23.13.14 Glass inners for vacuum flasks or for other vacuum vessels****23.13.9 Finishing services of hollow glass; sub-contracted operations as part of manufacturing of hollow glass****23.13.91 Finishing services of drinking glasses and other glassware of a kind used for table or kitchen purpose**

This subcategory includes:

- etching and coating by vapour deposition of drinking glasses and similar glassware
- engraving (e.g. putting on markings) of drinking glasses and similar glassware

This subcategory excludes:

- printing services of glass, see 18.12.16

23.13.92 Finishing services of glass containers

This subcategory includes:

- etching, coating by vapour deposition and engraving (e.g. putting on markings) of glass containers of a kind used for transport or packing purpose, e.g. bottles, for food and beverages, pharmaceutical products or toilet preparations

This subcategory excludes:

- printing services of glass, see 18.12.16
- adjusting and scale setting services of technical glass, see 23.19.91
- finishing services of ampoules of glass, see 23.19.91
- washing services of glass bottles, see 81.29.19

23.13.99 Sub-contracted operations as part of manufacturing of hollow glass**23.14 Glass fibres****23.14.1 Glass fibres****23.14.11 Slivers, rovings, yarn and chopped strands, of glass fibre****23.14.12 Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics****23.14.9 Sub-contracted operations as part of manufacturing of glass fibres****23.14.99 Sub-contracted operations as part of manufacturing of glass fibres****23.19 Other processed glass, including technical glassware****23.19.1 Other glass, semi-finished****23.19.11 Glass in the mass, in balls (except microspheres), rods or tubes, unworked****23.19.12 Paving blocks, bricks, tiles and other articles of pressed or moulded glass; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms****23.19.2 Technical and other glass****23.19.21 Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like****23.19.22 Glasses for clocks, watches or spectacles, not optically worked; hollow spheres and their segments, for the manufacture of such glasses****23.19.23 Laboratory, hygienic or pharmaceutical glassware; ampoules of glass****23.19.24 Glass parts for lamps and lighting fittings, illuminated signs, name-plates and the like****23.19.25 Electrical insulators of glass****23.19.26 Articles of glass n.e.c.****23.19.9 Finishing services of other glass, including technical glassware; sub-contracted operations as part of manufacturing of other processed glass, including technical glassware**

23.19.91 Finishing services of other glass, including technical glassware

This subcategory includes:

- finishing of technical glass, e.g. adjusting and scale setting of glassware for laboratories
- finishing of other glass, e.g. hygienic or pharmaceutical commodities

This subcategory excludes:

- washing of glass bottles, see 81.29.19

23.19.99 Sub-contracted operations as part of manufacturing of other processed glass, including technical glassware**23.2 Refractory products****23.20 Refractory products****23.20.1 Refractory products****23.20.11 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals or earth****23.20.12 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than of siliceous fossil meals or earths****23.20.13 Refractory cements, mortars, concretes and similar compositions n.e.c.****23.20.14 Unfired refractory products and other refractory ceramic goods****23.20.9 Sub-contracted operations as part of manufacturing of refractory products****23.20.99 Sub-contracted operations as part of manufacturing of refractory products****23.3 Clay building materials****23.31 Ceramic tiles and flags****23.31.1 Ceramic tiles and flags****23.31.10 Ceramic tiles and flags****23.31.9 Sub-contracted operations as part of manufacturing of ceramic tiles and flags****23.31.99 Sub-contracted operations as part of manufacturing of ceramic tiles and flags****23.32 Bricks, tiles and construction products, in baked clay****23.32.1 Bricks, tiles and construction products, in baked clay****23.32.11 Non-refractory ceramic building bricks, flooring blocks, support or filler tiles and the like****23.32.12 Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods****23.32.13 Ceramic pipes, conduits, guttering and pipe fittings****23.32.9 Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay**

23.32.99 Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay

23.4 Other porcelain and ceramic products

23.41 Ceramic household and ornamental articles

23.41.1 Ceramic household and ornamental articles

23.41.11 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china

23.41.12 Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china

23.41.13 Statuettes and other ornamental ceramic articles

23.41.9 Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles

23.41.99 Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles

23.42 Ceramic sanitary fixtures

23.42.1 Ceramic sanitary fixtures

23.42.10 Ceramic sanitary fixtures

23.42.9 Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures

23.42.99 Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures

23.43 Ceramic insulators and insulating fittings

23.43.1 Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics

23.43.10 Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics

23.43.9 Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings

23.43.99 Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings

23.44 Other technical ceramic products

23.44.1 Other technical ceramic products

23.44.11 Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china

23.44.12 Ceramic wares for laboratory, chemical or other technical uses, other than of porcelain or china

This subcategory also includes:

- permanent ceramic or ferrite magnets

23.44.9 Sub-contracted operations as part of manufacturing of other technical ceramic products**23.44.99 Sub-contracted operations as part of manufacturing of other technical ceramic products****23.49 Other ceramic products****23.49.1 Other ceramic products****23.49.11 Ceramic articles for use in agriculture and for the conveyance or packing of goods****23.49.12 Other non-structural ceramic articles n.e.c.****23.49.9 Sub-contracted operations as part of manufacturing of other ceramic products****23.49.99 Sub-contracted operations as part of manufacturing of other ceramic products****23.5 Cement, lime and plaster****23.51 Cement****23.51.1 Cement****23.51.11 Cement clinkers****23.51.12 Portland cement, aluminous cement, slag cement and similar hydraulic cements****23.51.9 Sub-contracted operations as part of manufacturing of cement****23.51.99 Sub-contracted operations as part of manufacturing of cement****23.52 Lime and plaster****23.52.1 Quicklime, slaked lime and hydraulic lime****23.52.10 Quicklime, slaked lime and hydraulic lime****23.52.2 Plaster****23.52.20 Plaster****23.52.3 Calcined or agglomerated dolomite****23.52.30 Calcined or agglomerated dolomite****23.52.9 Sub-contracted operations as part of manufacturing of lime and plaster****23.52.99 Sub-contracted operations as part of manufacturing of lime and plaster****23.6 Articles of concrete, cement and plaster**

23.61 Concrete products for construction purposes**23.61.1 Concrete products for construction****23.61.11 Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone****23.61.12 Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone****23.61.2 Prefabricated buildings of concrete****23.61.20 Prefabricated buildings of concrete**

This subcategory includes:

- prefabricated buildings, predominantly made of concrete, either fully assembled and ready for use or unassembled
- incomplete buildings, whether or not assembled, having the essential character of prefabricated buildings

The buildings can be designed for housing, worksite accommodation, shops, garages and other purposes.

23.61.9 Sub-contracted operations as part of manufacturing of concrete products for construction purposes**23.61.99 Sub-contracted operations as part of manufacturing of concrete products for construction purposes****23.62 Plaster products for construction purposes****23.62.1 Plaster products for construction purposes****23.62.10 Plaster products for construction purposes****23.62.9 Sub-contracted operations as part of manufacturing of plaster products for construction purposes****23.62.99 Sub-contracted operations as part of manufacturing of plaster products for construction purposes****23.63 Ready-mixed concrete****23.63.1 Ready-mixed concrete****23.63.10 Ready-mixed concrete****23.63.9 Sub-contracted operations as part of manufacturing of ready-mixed concrete****23.63.99 Sub-contracted operations as part of manufacturing of ready-mixed concrete****23.64 Mortars****23.64.1 Mortars****23.64.10 Mortars**

23.64.9 Sub-contracted operations as part of manufacturing of mortars

23.64.99 Sub-contracted operations as part of manufacturing of mortars

23.65 Fibre cement

23.65.1 Articles of fibre cement

23.65.11 Boards, blocks and similar articles of vegetable fibre, straw or wood waste, agglomerated with mineral binders

23.65.12 Articles of asbestos-cement, cellulose fibre-cement or the like

23.65.9 Sub-contracted operations as part of manufacturing of articles of fibre cement

23.65.99 Sub-contracted operations as part of manufacturing of articles of fibre cement

23.69 Other articles of concrete, plaster and cement

23.69.1 Other articles of concrete, plaster and cement

23.69.11 Other articles of plaster or compositions based on plaster n.e.c.

23.69.19 Articles of cement, concrete or artificial stone n.e.c.

23.69.9 Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement

23.69.99 Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement

23.7 Cut, shaped and finished stone

23.70 Cut, shaped and finished stone

23.70.1 Cut, shaped and finished stone

23.70.11 Marble, travertine, alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster

23.70.12 Other worked ornamental or building stone and articles thereof; other artificially coloured granules and powder of natural stone; articles of agglomerated slate

23.70.9 Sub-contracted operations as part of manufacturing of cut, shaped and finished stone

23.70.99 Sub-contracted operations as part of manufacturing of cut, shaped and finished stone

23.9 Other non-metallic mineral products

23.91 Abrasive products

23.91.1 Abrasive products

23.91.11 Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics

23.91.12 Abrasive powder or grain, on a base of textile fabric, paper or paperboard

23.91.9 Sub-contracted operations as part of manufacturing of abrasive products

23.91.99 Sub-contracted operations as part of manufacturing of abrasive products

23.99 Other non-metallic mineral products n.e.c.

23.99.1 Other non-metallic mineral products n.e.c.

23.99.11 Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos; friction material for brakes, clutches and the like, not mounted

23.99.12 Articles of asphalt or of similar material

23.99.13 Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder

23.99.14 Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures

23.99.15 Artificial corundum

23.99.19 Non-metallic mineral products n.e.c.

23.99.9 Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.

23.99.99 Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.

24 Basic metals

24.1 Basic iron and steel and ferro-alloys

24.10 Basic iron and steel and ferro-alloys

24.10.1 Primary materials of iron and steel

24.10.11 Pig iron and spiegeleisen in pigs, blocks or other primary forms

24.10.12 Ferro-alloys

24.10.13 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94%, in lumps, pellets or similar forms

24.10.14 Granules and powders, of pig iron and spiegeleisen, or steel

24.10.2 Crude steel

24.10.21 Non alloy steel in ingots or other primary forms and semi-finished products of non alloy steel

24.10.22 Stainless steel in ingots or other primary forms and semi-finished products of stainless steel

24.10.23 Other alloy steel in ingots or other primary forms and semi-finished products of other alloy steel

24.10.3 Flat rolled products of steel, not further worked than hot rolled

24.10.31 Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of • 600 mm

24.10.32 Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of < 600 mm

24.10.33 Flat rolled products of stainless steel, not further worked than hot rolled, of a width • 600 mm

24.10.34 Flat rolled products of stainless steel, not further worked than hot rolled, of a width of < 600 mm

24.10.35 Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of • 600 mm

24.10.36 Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of < 600 mm (except products of silicon-electrical steel)

24.10.4 Flat rolled products of steel, not further worked than cold rolled, of a width of • 600 mm

24.10.41 Flat rolled products of non alloy steel, not further worked than cold rolled, of a width of • 600 mm

24.10.42 Flat rolled products of stainless steel, not further worked than cold rolled, of a width of • 600 mm

24.10.43 Flat rolled products of other-alloy steel, not further worked than cold rolled, of a width of • 600 mm

24.10.5 Flat rolled products of steel, clad, plated or coated and flat rolled products of high speed steel and of silicon-electrical steel

24.10.51 Flat rolled products of non alloy steel, of a width of • 600 mm, clad, plated or coated

24.10.52 Flat rolled products of other alloy steel, of a width of • 600 mm, clad, plated or coated

24.10.53 Flat rolled products of silicon-electrical steel, of a width of • 600 mm

24.10.54 Flat rolled products of silicon-electrical steel, of a width of < 600 mm

24.10.55 Flat rolled products of high speed steel, of a width of < 600 mm

24.10.6 Hot processed bars and rods of steel**24.10.61 Bars and rods, hot rolled, in irregularly wound coils, of non alloy steel****24.10.62 Other bars and rods of steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling****24.10.63 Bars and rods, hot rolled, in irregularly wound coils, of stainless steel****24.10.64 Other bars and rods of stainless steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling****24.10.65 Bars and rods, hot rolled, in irregularly wound coils, of other alloy steel****24.10.66 Other bars and rods of other alloy steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling****24.10.67 Hollow drill bars and rods****24.10.7 Hot processed open sections of steel, sheet piling of steel and railway or tramway track construction material, of steel****24.10.71 Open sections, not further worked than hot rolled, hot-drawn or extruded, of non alloy steel****24.10.72 Open sections, not further worked than hot rolled, hot-drawn or extruded, of stainless steel****24.10.73 Open sections, not further worked than hot rolled, hot-drawn or extruded, of other alloy steel****24.10.74 Sheet piling, of steel and welded open sections of steel****24.10.75 Railway or tramway track construction material of steel****24.10.9 Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys****24.10.99 Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys****24.2 Tubes, pipes, hollow profiles and related fittings, of steel****24.20 Tubes, pipes, hollow profiles and related fittings, of steel****24.20.1 Tubes, pipes and hollow profiles, seamless, of steel****24.20.11 Line pipe of a kind used for oil or gas pipelines, seamless, of steel****24.20.12 Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel****24.20.13 Other tubes and pipes, of circular cross section, of steel**

24.20.14 Tubes and pipes, of non-circular cross-section and hollow profiles, of steel

24.20.2 Tubes and pipes, welded, of circular cross-section, of an external diameter of > 406,4 mm, of steel

24.20.21 Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of > 406,4 mm, of steel

24.20.22 Casing and tubing of a kind used in drilling for oil or gas, welded, of an external diameter of > 406,4 mm, of steel

24.20.23 Other tubes and pipes, of circular cross section, welded, of an external diameter of > 406,4 mm, of steel

24.20.24 Other tubes and pipes, of circular cross section, such as open seam, riveted or similarly closed, of an external diameter of > 406,4 mm, of steel

24.20.3 Tubes and pipes, of an external diameter of • 406,4 mm, welded, of steel

24.20.31 Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of • 406,4 mm, of steel

24.20.32 Casing and tubing, of a kind used in drilling for oil or gas, welded, of an external diameter of • 406,4 mm, of steel

24.20.33 Other tubes and pipes, of circular cross section, welded, of an external diameter of • 406,4 mm, of steel

24.20.34 Tubes and pipes, of non-circular cross-section, welded, of an external diameter of • 406,4 mm, of steel

24.20.35 Other tubes and pipes, such as open seam, riveted or similarly closed, of an external diameter of • 406,4 mm, of steel

24.20.4 Tube or pipe fittings of steel, not cast

24.20.40 Tube or pipe fittings of steel, not cast

24.20.9 Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel

24.20.99 Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel

24.3 Other products of the first processing of steel

24.31 Cold drawn bars

24.31.1 Cold drawn bars and solid profiles of non alloy steel

24.31.10 Cold drawn bars and solid profiles of non alloy steel

24.31.2 Cold drawn bars and solid profiles of alloy steel, other than stainless steel

- 24.31.20 Cold drawn bars and solid profiles of alloy steel, other than stainless steel
- 24.31.3 Cold drawn bars and solid profiles of stainless steel
- 24.31.30 Cold drawn bars and solid profiles of stainless steel
- 24.31.9 Sub-contracted operations as part of manufacturing of cold drawn bars
- 24.31.99 Sub-contracted operations as part of manufacturing of cold drawn bars
- 24.32 Cold rolled narrow strip
- 24.32.1 Flat cold rolled steel products, uncoated, of a width of < 600 mm
- 24.32.10 Flat cold rolled steel products, uncoated, of a width of < 600 mm
- 24.32.2 Flat cold rolled steel products, clad, plated or coated, of a width of < 600 mm
- 24.32.20 Flat cold rolled steel products, clad, plated or coated, of a width of < 600 mm
- 24.32.9 Sub-contracted operations as part of manufacturing of cold rolled narrow strip
- 24.32.99 Sub-contracted operations as part of manufacturing of cold rolled narrow strip
- 24.33 Cold formed or folded products
- 24.33.1 Open sections cold formed or folded
- 24.33.11 Open sections cold formed or folded of non alloy steel
- 24.33.12 Open sections cold formed or folded of stainless steel
- 24.33.2 Ribbed sheets of non alloy steel
- 24.33.20 Ribbed sheets of non alloy steel
- 24.33.3 Sandwich panels of coated steel sheet
- 24.33.30 Sandwich panels of coated steel sheet
- 24.33.9 Sub-contracted operations as part of manufacturing of cold formed or folded products
- 24.33.99 Sub-contracted operations as part of manufacturing of cold formed or folded products
- 24.34 Cold drawn wire
- 24.34.1 Cold drawn wire
- 24.34.11 Cold drawn wire of non alloy steel
- 24.34.12 Cold drawn wire of stainless steel
- 24.34.13 Cold drawn wire of other alloy steel

24.34.9 Sub-contracted operations as part of manufacturing of cold drawn wire

24.34.99 Sub-contracted operations as part of manufacturing of cold drawn wire

24.4 Basic precious and other non-ferrous metals

24.41 Precious metals

24.41.1 Silver, unwrought or in semi-manufactured forms, or in powder form

24.41.10 Silver, unwrought or in semi-manufactured forms, or in powder form

24.41.2 Gold, unwrought or in semi-manufactured forms, or in powder form

24.41.20 Gold, unwrought or in semi-manufactured forms, or in powder form

24.41.3 Platinum, unwrought or in semi-manufactured forms, or in powder form

24.41.30 Platinum, unwrought or in semi-manufactured forms, or in powder form

24.41.4 Base metals or silver, clad with gold, not further worked than semi-manufactured

24.41.40 Base metals or silver, clad with gold, not further worked than semi-manufactured

24.41.5 Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured

24.41.50 Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured

24.41.9 Sub-contracted operations as part of manufacturing of precious metals

24.41.99 Sub-contracted operations as part of manufacturing of precious metals

24.42 Aluminium

24.42.1 Aluminium, unwrought; aluminium oxide

24.42.11 Aluminium, unwrought

24.42.12 Aluminium oxide, excluding artificial corundum

24.42.2 Semi-finished products of aluminium or aluminium alloys

24.42.21 Aluminium powders and flakes

24.42.22 Aluminium bars, rods and profiles

24.42.23 Aluminium wire

24.42.24 Aluminium plates, sheets and strip, of a thickness > 0,2 mm

24.42.25 Aluminium foil, of a thickness • 0,2 mm

24.42.26 Aluminium tubes, pipes and tube or pipe fittings**24.42.9 Sub-contracted operations as part of manufacturing of aluminium****24.42.99 Sub-contracted operations as part of manufacturing of aluminium****24.43 Lead, zinc and tin****24.43.1 Lead, zinc and tin, unwrought****24.43.11 Lead, unwrought****24.43.12 Zinc, unwrought****24.43.13 Tin, unwrought****24.43.2 Semi-finished products of lead, zinc and tin or their alloys****24.43.21 Lead plates, sheets, strip and foil; lead powders and flakes****24.43.22 Zinc dust, powders and flakes****24.43.23 Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil****24.43.24 Tin bars, rods, profiles and wire****24.43.9 Sub-contracted operations as part of manufacturing of lead, zinc and tin****24.43.99 Sub-contracted operations as part of manufacturing of lead, zinc and tin****24.44 Copper****24.44.1 Copper, unwrought; copper mattes; cement copper****24.44.11 Copper mattes; cement copper****24.44.12 Copper, unrefined; copper anodes for electrolytic refining****24.44.13 Refined copper and copper alloys, unwrought; master alloys of copper****24.44.2 Semi-finished products of copper or copper alloys****24.44.21 Copper powders and flakes****24.44.22 Copper bars, rods and profiles****24.44.23 Copper wire****24.44.24 Copper plates, sheets and strip, of a thickness > 0,15 mm****24.44.25 Copper foil, of a thickness • 0,15 mm****24.44.26 Copper tubes, pipes and tube or pipe fittings**

24.44.9 Sub-contracted operations as part of manufacturing of copper

24.44.99 Sub-contracted operations as part of manufacturing of copper

24.45 Other non-ferrous metal

24.45.1 Nickel, unwrought; intermediate products of nickel metallurgy

24.45.11 Nickel, unwrought

24.45.12 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy

24.45.2 Semi-finished products of nickel or nickel alloys

24.45.21 Nickel powders and flakes

24.45.22 Nickel bars, rods, profiles and wire

24.45.23 Nickel plates, sheets, strip and foil

24.45.24 Nickel tubes, pipes and tube or pipe fittings

24.45.3 Other non-ferrous metals and articles thereof; cermets; ash and residues, containing metals or metallic compounds

24.45.30 Other non-ferrous metals and articles thereof: cermets; ash and residues, containing metals or metallic compounds

24.45.9 Sub-contracted operations as part of manufacturing of other non-ferrous metal

24.45.99 Sub-contracted operations as part of manufacturing of other non-ferrous metal

24.46 Processed nuclear fuel

24.46.1 Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds

24.46.10 Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds

24.46.9 Sub-contracted operations as part of manufacturing of processed nuclear fuel

24.46.99 Sub-contracted operations as part of manufacturing of processed nuclear fuel

24.5 Casting services of metals

24.51 Casting services of iron

24.51.1 Casting services of cast iron

24.51.11 Casting services of malleable cast iron

24.51.12 Casting services of spheroidal cast iron

24.51.13 Casting services of grey cast iron

24.51.2 Tubes, pipes and hollow profiles of cast-iron

24.51.20 Tubes, pipes and hollow profiles of cast-iron

24.51.3 Tube or pipe fittings, of cast-iron

24.51.30 Tube or pipe fittings, of cast-iron

24.51.9 Sub-contracted operations as part of manufacturing of casting of iron

24.51.99 Sub-contracted operations as part of manufacturing of casting of iron

24.52 Casting services of steel

24.52.1 Casting services of steel

24.52.10 Casting services of steel

24.52.2 Tubes and pipes of centrifugally cast-steel

24.52.20 Tubes and pipes of centrifugally cast-steel

24.52.3 Tube or pipe fittings, of cast-steel

24.52.30 Tube or pipe fittings, of cast-steel

24.53 Casting services of light metals

24.53.1 Casting services of light metals

24.53.10 Casting services of light metals

24.54 Casting services of other non-ferrous metals

24.54.1 Casting services of other non-ferrous metals

24.54.10 Casting services of other non-ferrous metals

25 Fabricated metal products, except machinery and equipment

25.1 Structural metal products

25.11 Metal structures and parts of structures

25.11.1 Prefabricated buildings of metal

25.11.10 Prefabricated buildings of metal

This subcategory includes:

- prefabricated buildings, predominantly made of metal, either fully assembled and ready for use or unassembled
- incomplete buildings, whether or not assembled, having the essential character of prefabricated buildings

The buildings can be designed for worksite accommodation, shops, sheds, garages, greenhouses and other purposes.

25.11.2 Structural metal products and parts thereof**25.11.21 Bridges and bridge-sections of iron or steel****25.11.22 Towers and lattice masts of iron or steel****25.11.23 Other structures and parts of structures, plates, rods, angles, shapes and the like, of iron, steel or aluminium****25.11.9 Sub-contracted operations as part of manufacturing of metal structures and parts of structures****25.11.99 Sub-contracted operations as part of manufacturing of metal structures and parts of structures****25.12 Doors and windows of metal****25.12.1 Doors, windows and their frames and thresholds for doors, of metal****25.12.10 Doors, windows and their frames and thresholds for doors, of metal****25.12.9 Sub-contracted operations as part of manufacturing of doors and windows of metal****25.12.99 Sub-contracted operations as part of manufacturing of doors and windows of metal****25.2 Tanks, reservoirs and containers of metal****25.21 Central heating radiators and boilers****25.21.1 Central heating radiators and boilers****25.21.11 Central heating radiators, not electrically heated, of iron or steel****25.21.12 Central heating boilers, for producing hot water or low pressure steam****25.21.13 Parts for central heating boilers****25.21.9 Sub-contracted operations as part of manufacturing of central heating radiators and boilers****25.21.99 Sub-contracted operations as part of manufacturing of central heating radiators and boilers****25.29 Other tanks, reservoirs and containers of metal**

25.29.1 Other tanks, reservoirs and containers of metal

25.29.11 Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity > 300 litres, not fitted with mechanical or thermal equipment)

25.29.12 Containers for compressed or liquefied gas, of metal

25.29.9 Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal

25.29.99 Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal

25.3 Steam generators, except central heating hot water boilers**25.30 Steam generators, except central heating hot water boilers****25.30.1 Steam generators and parts thereof**

25.30.11 Steam or other vapour generating boilers; super-heated water boilers

25.30.12 Auxiliary plant for use with boilers; condensers for steam or other vapour power units

25.30.13 Parts of steam generators

25.30.2 Nuclear reactors and parts thereof

25.30.21 Nuclear reactors, except isotope separators

25.30.22 Parts of nuclear reactors, except isotope separators

25.30.9 Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers

25.30.99 Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers

25.4 Weapons and ammunition**25.40 Weapons and ammunition****25.40.1 Weapons and ammunition and parts thereof**

25.40.11 Military weapons, other than revolvers, pistols and the like

25.40.12 Revolvers, pistols, non-military firearms and similar devices

25.40.13 Bombs, missiles and similar munitions of war; cartridges, other ammunition and projectiles and parts thereof

25.40.14 Parts of military weapons and other arms

25.40.9 Sub-contracted operations as part of manufacturing of weapons and ammunition

25.40.99 Sub-contracted operations as part of manufacturing of weapons and ammunition

25.5 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy

25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy

25.50.1 Forging, pressing, stamping and roll forming services of metal

25.50.11 Forging services of metal

This subcategory also includes:
- cold extrusion services

25.50.12 Stamping services of metal

This subcategory includes:
- stamping services of non-ferrous metals, from drawings

25.50.13 Other forming services of metal

25.50.2 Powder metallurgy

25.50.20 Powder metallurgy

This subcategory includes:
- production services of metal objects directly from metal powders by heat treatment (sintering) or under pressure
- production services of grinding or cutting parts made of hard metallic carbides

25.6 Treatment and coating services of metals; machining

25.61 Treatment and coating services of metals

25.61.1 Coating services of metal

25.61.11 Metallic coating services of metal

This subcategory includes:
- metallic coating services by immersion in molten metals
- metallic coating services by thermal spraying
- metallic coating services in zinc, by electrolysis and chemical treatment
- coating services in other metals (nickel, copper, chromium, etc.), by electrolysis and chemical treatment

25.61.12 Non-metallic coating services of metal

This subcategory includes:
- plastic coating processes services
- other coatings services (phosphating, enamelling, etc.)

25.61.2 Other treatment services of metal

25.61.21 Heat treatment services of metal, other than metallic coating

25.61.22 Other surface treatment services of metal

This subcategory includes:
- painting, varnishing services
- anodising services
- vapour deposition services
- other metallic surface treatment services

This subcategory excludes:
- vacuum coating services of plastic parts with metal, see 22.29.91

25.62 Machining services**25.62.1 Turning services of metal parts****25.62.10 Turning services of metal parts**

This subcategory includes:

- production services of turned metal parts

25.62.2 Other machining services**25.62.20 Other machining services**

This subcategory includes:

- general mechanical engineering services e.g., boring, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, welding, splicing, etc
- cutting of metal work pieces with laser beam
- grinding and sharpening of metal work pieces, incl. polishing
- forging work unless part of production
- art metalworking, unless part of production
- bending reinforcing steel
- inscribing on metal work pieces with laser beam

25.7 Cutlery, tools and general hardware**25.71 Cutlery****25.71.1 Cutlery****25.71.11 Knives (except for machines) and scissors and blades thereof****25.71.12 Razors and razor blades, including razor blade blanks in strips****25.71.13 Other articles of cutlery; manicure or pedicure sets and instruments****25.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware****25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof****25.71.9 Sub-contracted operations as part of manufacturing of cutlery****25.71.99 Sub-contracted operations as part of manufacturing of cutlery****25.72 Locks and hinges****25.72.1 Locks and hinges****25.72.11 Padlocks, locks used for motor vehicles and for furniture, of base metal****25.72.12 Other locks, of base metal****25.72.13 Clasps and frames with clasps, incorporating locks; parts****25.72.14 Hinges, mountings, fittings and similar articles, suitable for motor vehicles, doors, windows, furniture and the like, of base metal**

25.72.9 Sub-contracted operations as part of manufacturing of locks and hinges

25.72.99 Sub-contracted operations as part of manufacturing of locks and hinges

25.73 Tools

25.73.1 Hand tools of a kind used in agriculture, horticulture or forestry

25.73.10 Hand tools of a kind used in agriculture, horticulture or forestry

25.73.2 Hand saws; blades for saws of all kinds

25.73.20 Hand saws; blades for saws of all kinds

25.73.3 Other hand tools

25.73.30 Other hand tools

25.73.4 Interchangeable tools for hand tools, whether or not power-operated, or for machine tools

25.73.40 Interchangeable tools for hand tools, whether or not power-operated, or for machine tools

25.73.5 Moulds; moulding boxes for metal foundry; mould bases; moulding patterns

25.73.50 Moulds; moulding boxes for metal foundry; mould bases; moulding patterns

25.73.6 Other tools

25.73.60 Other tools

25.73.9 Sub-contracted operations as part of manufacturing of tools

25.73.99 Sub-contracted operations as part of manufacturing of tools

25.9 Other fabricated metal products

25.91 Steel drums and similar containers

25.91.1 Steel drums and similar containers

25.91.11 Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity • 50 l but • 300 l, not fitted with mechanical or thermal equipment

25.91.12 Tanks, casks, drums, cans (except those to be closed by soldering or crimping), boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity < 50 l, not fitted with mechanical or thermal equipment

25.91.9 Sub-contracted operations as part of manufacturing of steel drums and similar containers

25.91.99 Sub-contracted operations as part of manufacturing of steel drums and similar containers

25.92 Light metal packaging**25.92.1 Light metal packaging**

25.92.11 Cans, of iron or steel, to be closed by soldering or crimping, of a capacity < 50 l

25.92.12 Aluminium casks, drums, cans, boxes and similar containers, for any material (excluding gas), of a capacity • 300 l

25.92.13 Crown corks and stoppers, caps and lids, of base metal

25.92.9 Sub-contracted operations as part of manufacturing of light metal packaging

25.92.99 Sub-contracted operations as part of manufacturing of light metal packaging

25.93 Wire products, chain and springs**25.93.1 Wire products, chain and springs**

25.93.11 Stranded wire, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated

25.93.12 Barbed wire, of iron or steel; stranded wire, cables, plaited bands and the like, of copper or aluminium, not electrically insulated

25.93.13 Cloth, grills, netting and fencing, of iron, steel or copper wire; expanded metal, of iron, steel or copper

25.93.14 Nails, tacks, drawing pins, staples and similar articles

25.93.15 Wire, rods, tubes, plates, electrodes, coated or cored with flux material

25.93.16 Springs and leaves for springs, of iron or steel; copper springs

25.93.17 Chain (except articulated link chain) and parts thereof

25.93.18 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles for use in the hand, of iron or steel; safety pins and other pins of iron or steel n.e.c.

25.93.9 Sub-contracted operations as part of manufacturing of wire products, chain and springs

25.93.99 Sub-contracted operations as part of manufacturing of wire products, chain and springs

25.94 Fasteners and screw machine products**25.94.1 Fasteners and screw machine products**

25.94.11 Threaded fasteners, of iron or steel, n.e.c.

25.94.12 Non-threaded fasteners, of iron or steel, n.e.c.

25.94.13 Non-threaded and threaded fasteners, of copper

25.94.9 Sub-contracted operations as part of manufacturing of fasteners and screw machine products

25.94.99 Sub-contracted operations as part of manufacturing of fasteners and screw machine products

25.99 Other fabricated metal products n.e.c.

25.99.1 Metal articles for bathroom and kitchen

25.99.11 Sinks, wash-basins, baths and other sanitary ware, and parts thereof, of iron, steel, copper or aluminium

25.99.12 Table, kitchen or household articles and parts thereof, of iron, steel, copper or aluminium

25.99.2 Other articles of base metal

25.99.21 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal

25.99.22 Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture

25.99.23 Fittings for loose-leaf binders or files, letter clips and similar office articles, and staples in strips, of base metal

25.99.24 Statuettes and other ornaments and photograph, picture or similar frames and mirrors, of base metal

25.99.25 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal

25.99.26 Ships' or boats' propellers and blades thereof

25.99.29 Other articles of base metal n.e.c.

This subcategory also includes:
- permanent metallic magnets

25.99.9 Sub-contracted operations as part of manufacturing of other fabricated metal products n.e.c.

25.99.99 Sub-contracted operations as part of manufacturing of other fabricated metal products n.e.c.

26 Computer, electronic and optical products

26.1 Electronic components and boards

26.11 Electronic components

26.11.1 Thermionic, cold cathode or photo-cathode valves and tubes, including cathode ray tubes

26.11.11 Cathode-ray television picture tubes; television camera tubes; other cathode-ray tubes

26.11.12 Magnetrons, klystrons, microwave tubes and other valve tubes**26.11.2 Diodes and transistors****26.11.21 Diodes; transistors; thyristors, diacs and triacs****26.11.22 Semiconductor devices; light-emitting diodes; mounted piezo-electric crystals; parts thereof****26.11.3 Electronic integrated circuits****26.11.30 Electronic integrated circuits****26.11.4 Parts of electronic valves and tubes and of other electronic components n.e.c.****26.11.40 Parts of electronic valves and tubes and of other electronic components n.e.c.****26.11.9 Services connected with manufacturing of electronic integrated circuits; sub-contracted operations as part of manufacturing of electronic components****26.11.91 Services connected with manufacturing of electronic integrated circuits**

This subcategory includes:

- assembly services of micro assemblies on printed circuits

26.11.99 Sub-contracted operations as part of manufacturing of electronic components**26.12 Loaded electronic boards****26.12.1 Loaded printed circuits****26.12.10 Loaded printed circuits****26.12.2 Sound, video, network and similar cards for automatic data processing machines****26.12.20 Sound, video, network and similar cards for automatic data processing machines****26.12.3 Smart cards****26.12.30 Smart cards****26.12.9 Services connected with printing of circuits; sub-contracted operations as part of manufacturing of loaded electronic boards****26.12.91 Services connected with printing of circuits**

This subcategory includes:

- etching, coating by varnish and by vapour deposition of printed circuits and semiconductors

26.12.99 Sub-contracted operations as part of manufacturing of loaded electronic boards**26.2 Computers and peripheral equipment****26.20 Computers and peripheral equipment****26.20.1 Computing machinery and parts and accessories thereof**

26.20.11 Portable automatic data processing machines weighing • 10 kg, such as laptop and notebook computers; personal digital assistants and similar computers

26.20.12 Point-of-sale terminals, ATMs and similar machines capable of being connected to a data processing machine or network

26.20.13 Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and an output unit, whether or not combined

26.20.14 Digital automatic data processing machines presented in the form of systems

26.20.15 Other digital automatic data processing machines, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units

26.20.16 Input or output units, whether or not containing storage units in the same housing

26.20.17 Monitors and projectors, principally used in an automatic data processing system

26.20.18 Units performing two or more of the following functions: printing, scanning, copying, faxing

26.20.2 Storage units and other storage devices

26.20.21 Storage units

26.20.22 Solid-state non-volatile storage devices

26.20.3 Other units of automatic data processing machines

26.20.30 Other units of automatic data processing machines

26.20.4 Parts and accessories of computing machines

26.20.40 Parts and accessories of computing machines

26.20.9 Computers and peripheral equipment manufacturing services; sub-contracted operations as part of manufacturing of computers and peripheral equipment

26.20.91 Computers and peripheral equipment manufacturing services

26.20.99 Sub-contracted operations as part of manufacturing of computers and peripheral equipment

26.3 Communication equipment

26.30 Communication equipment

26.30.1 Radio or television transmission apparatus; television cameras

26.30.11 Transmission apparatus incorporating reception apparatus

26.30.12 Transmission apparatus not incorporating reception apparatus

26.30.13 Television cameras

26.30.2 Electrical apparatus for line telephony or line telegraphy; videophones**26.30.21 Line telephone sets with cordless handsets****26.30.22 Telephones for cellular networks or for other wireless networks****26.30.23 Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)****26.30.3 Parts of electrical telephonic or telegraphic apparatus****26.30.30 Parts of electrical telephonic or telegraphic apparatus****26.30.4 Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras****26.30.40 Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras****26.30.5 Burglar or fire alarms and similar apparatus****26.30.50 Burglar or fire alarms and similar apparatus****26.30.6 Parts of burglar or fire alarms and similar apparatus****26.30.60 Parts of burglar or fire alarms and similar apparatus****26.30.9 Sub-contracted operations as part of manufacturing of communication equipment****26.30.99 Sub-contracted operations as part of manufacturing of communication equipment****26.4 Consumer electronics****26.40 Consumer electronics****26.40.1 Radio broadcast receivers****26.40.11 Radio broadcast receivers (except for cars), capable of operating without an external source of power****26.40.12 Radio broadcast receivers not capable of operating without an external source of power****26.40.2 Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus****26.40.20 Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus****26.40.3 Apparatus for sound and video recording and reproducing****26.40.31 Turntables, record-players, cassette-players and other sound reproducing apparatus****26.40.32 Magnetic tape recorders and other sound recording apparatus**

26.40.33 Video camera recorders and other video recording or reproducing apparatus

26.40.34 Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system

26.40.4 Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy

26.40.41 Microphones and stands thereof

26.40.42 Loudspeakers; headphones, earphones and combined microphone/speaker sets

26.40.43 Audio-frequency electric amplifiers; electric sound amplifier sets

26.40.44 Reception apparatus for radio-telephony or radio-telegraphy n.e.c.

26.40.5 Parts of sound and video equipment

26.40.51 Parts and accessories of sound and video equipment

26.40.52 Parts of radio receivers and transmitters

26.40.6 Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display

26.40.60 Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display

26.40.9 Sub-contracted operations as part of manufacturing of consumer electronics

26.40.99 Sub-contracted operations as part of manufacturing of consumer electronics

26.5 Measuring, testing and navigating equipment; watches and clocks

26.51 Measuring, testing and navigating equipment

26.51.1 Navigational, meteorological, geophysical and similar instruments and appliances

26.51.11 Direction-finding compasses; other navigational instruments and appliances

This subcategory includes:

- navigational instruments and appliances for services, such as the global positioning system (GPS) and Galileo

26.51.12 Rangefinders, theodolites and tachymetres (tachometers); other surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances

26.51.2 Radar apparatus and radio navigational aid apparatus

26.51.20 Radar apparatus and radio navigational aid apparatus

26.51.3 Precision balances; instruments for drawing, calculating, measuring length and the like

26.51.31 Balances of a sensitivity of 5 cg or better

26.51.32 Drafting tables and machines and other drawing, marking-out or mathematical calculating instruments

26.51.33 Instruments for measuring length, for use in the hand (including micrometers and callipers) n.e.c.

26.51.4 Instruments for measuring electrical quantities or ionising radiations

26.51.41 Instruments and apparatus for measuring or detecting ionising radiations

26.51.42 Cathode-ray oscilloscopes and cathode-ray oscillographs

26.51.43 Instruments for measuring electrical quantities without a recording device

26.51.44 Instruments and apparatus for telecommunications

26.51.45 Instruments and apparatus for measuring or checking electrical quantities n.e.c.

26.51.5 Instrument for checking other physical characteristics

26.51.51 Hydrometers, thermometers, pyrometers, barometers, hygrometers and psychrometers

26.51.52 Instruments for measuring or checking the flow, level, pressure or other variables of liquids and gases

26.51.53 Instruments and apparatus for physical or chemical analysis n.e.c.

26.51.6 Other measuring, checking and testing instruments and appliances

26.51.61 Microscopes (except optical microscopes) and diffraction apparatus

26.51.62 Machines and appliances for testing the mechanical properties of materials

26.51.63 Gas, liquid or electricity supply or production meters

26.51.64 Revolution and production counters, taximeters; speed indicators and tachometers; stroboscopes

26.51.65 Automatic regulating or controlling instruments and apparatus, hydraulic or pneumatic

26.51.66 Measuring or checking instruments, appliances and machines n.e.c.

26.51.7 Thermostats, manostats and other automatic regulating or controlling instruments and apparatus

26.51.70 Thermostats, manostats and other automatic regulating or controlling instruments and apparatus

26.51.8 Parts and accessories for measuring, testing and navigating equipment

26.51.81 Parts of radar apparatus and radio navigational aid apparatus

26.51.82 Parts and accessories for the goods of 26.51.12, 26.51.32, 26.51.33, 26.51.4 and 26.51.5; microtomes; parts n.e.c.

26.51.83 Parts and accessories of microscopes (other than optical) and of diffraction apparatus

26.51.84 Parts and accessories for the goods of 26.51.63 and 26.51.64

26.51.85 Parts and accessories of instruments and apparatus of 26.51.65, 26.51.66 and 26.51.70

26.51.86 Parts and accessories of instruments and apparatus of 26.51.11 and 26.51.62

26.51.9 Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment

26.51.99 Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment

26.52 Watches and clocks

26.52.1 Watches and clocks, except movements and parts

26.52.11 Wrist-watches, pocket-watches, with case of precious metal or of metal clad with precious metal

26.52.12 Other wrist-watches, pocket-watches and other watches, including stop-watches

26.52.13 Instrument panel clocks and clocks of a similar type for vehicles

26.52.14 Clocks with watch movements; alarm clocks and wall clocks; other clocks

26.52.2 Watch and clock movements and parts

26.52.21 Watch movements, complete and assembled

26.52.22 Clock movements, complete and assembled

26.52.23 Complete watch movements, unassembled or partly assembled; incomplete watch movements, assembled

26.52.24 Rough watch movements

26.52.25 Complete, incomplete and rough clock movements, unassembled

26.52.26 Watch and clock cases and parts thereof

26.52.27 Other clock and watch parts

26.52.28 Time-registers, time-recorders, parking meters; time switches with clock or watch movement

26.52.9 Sub-contracted operations as part of manufacturing of watches and clocks

26.52.99 Sub-contracted operations as part of manufacturing of watches and clocks

26.6 Irradiation, electromedical and electrotherapeutic equipment

26.60 Irradiation, electromedical and electrotherapeutic equipment

26.60.1 Irradiation, electromedical and electrotherapeutic equipment

26.60.11 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations

26.60.12 Electro-diagnostic apparatus used in medical science

26.60.13 Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences

26.60.14 Pacemakers; hearing aids

26.60.9 Medical instrument manufacturing services; sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment

26.60.91 Medical instrument manufacturing services

26.60.99 Sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment

26.7 Optical instruments and photographic equipment

26.70 Optical instruments and photographic equipment

26.70.1 Photographic equipment and parts thereof

26.70.11 Objective lenses for cameras, projectors or photographic enlargers or reducers

26.70.12 Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like

26.70.13 Digital cameras

26.70.14 Instant print cameras and other cameras

26.70.15 Cinematographic cameras

26.70.16 Cinematographic projectors; slide projectors; other image projectors

26.70.17 Flashlights; photographic enlargers; apparatus for photographic laboratories; negatoscopes, projection screens

26.70.18 Microfilm, microfiche or other microform readers

26.70.19 Parts and accessories of photographic equipment

26.70.2 Other optical instruments and parts thereof

26.70.21 Sheets and plates of polarising material; lenses, prisms, mirrors and other optical elements (except of glass not optically worked), whether or not mounted, other than for cameras, projectors or photographic enlargers or reducers

26.70.22 Binoculars, monoculars and other optical telescopes; other astronomical instruments; optical microscopes

26.70.23 Liquid crystal devices; lasers, except laser diodes; other optical appliances and instruments n.e.c.

26.70.24 Parts and accessories of binoculars, monoculars and other optical telescopes, of other astronomical instruments, and of optical microscopes

26.70.25 Parts and accessories of liquid crystal devices, lasers (except laser diodes), other optical appliances and instruments n.e.c.

26.70.9 Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment

26.70.99 Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment

26.8 Magnetic and optical media

26.80 Magnetic and optical media

26.80.1 Magnetic and optical media

26.80.11 Magnetic media, not recorded, except cards with a magnetic stripe

26.80.12 Optical media, not recorded

26.80.13 Other recording media, including matrices and masters for the production of disks

26.80.14 Cards with a magnetic strip

26.80.9 Sub-contracted operations as part of manufacturing of magnetic and optical media

26.80.99 Sub-contracted operations as part of manufacturing of magnetic and optical media

27 Electrical equipment

27.1 Electric motors, generators, transformers and electricity distribution and control apparatus

27.11 Electric motors, generators and transformers

27.11.1 Motors of an output • 37,5 W; other DC motors; DC generators

27.11.10 Motors of an output • 37,5 W; other DC motors; DC generators

27.11.2 Universal AC/DC motors of an output > 37,5 W; other AC motors; AC generators (alternators)

27.11.21 Universal AC/DC motors of an output > 37,5 W

27.11.22 AC motors, single-phase

27.11.23 AC motors, multi-phase, of an output • 750 W

27.11.24 AC motors, multi-phase, of an output > 750 W but • 75 kW

27.11.25 AC motors, multi-phase, of an output > 75 kW

27.11.26 AC generators (alternators)

27.11.3 Electric generating sets and rotary converters

27.11.31 Generating sets with compression-ignition internal combustion piston engines

27.11.32 Generating sets with spark-ignition engines; other generating sets; electric rotary converters

27.11.4 Electrical transformers

27.11.41 Liquid dielectric transformers

27.11.42 Other transformers, having a power handling capacity • 16 kVA

27.11.43 Other transformers, having a power handling capacity > 16 kVA

27.11.5 Ballasts for discharge lamps or tubes; static converters; other inductors

27.11.50 Ballasts for discharge lamps or tubes; static converters; other inductors

27.11.6 Parts of electrical motors, generators and transformers

27.11.61 Parts suitable for electrical motors and generators

27.11.62 Parts of transformers, inductors and static converters

27.11.9 Sub-contracted operations as part of manufacturing of electric motors, generators and transformers

27.11.99 Sub-contracted operations as part of manufacturing of electric motors, generators and transformers

27.12 Electricity distribution and control apparatus

27.12.1 Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V

27.12.10 Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V

27.12.2 Electrical apparatus for switching or protecting electrical circuits, for a voltage • 1 000 V

27.12.21 Fuses, for a voltage • 1 000 V

27.12.22 Automatic circuit breakers, for a voltage • 1 000 V

27.12.23 Apparatus for protecting electrical circuits n.e.c., for a voltage • 1 000 V

27.12.24 Relays, for a voltage • 1 000 V

27.12.3 Boards

27.12.31 Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage • 1 000 V

27.12.32 Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage > 1 000 V

27.12.4 Parts of electricity distribution or control apparatus

27.12.40 Parts of electricity distribution or control apparatus

27.12.9 Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus

27.12.99 Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus

27.2 Batteries and accumulators

27.20 Batteries and accumulators

27.20.1 Primary cells and primary batteries and parts thereof

27.20.11 Primary cells and primary batteries

27.20.12 Parts of primary cells and primary batteries

27.20.2 Electric accumulators and parts thereof

27.20.21 Lead-acid accumulators for starting piston engines

27.20.22 Lead-acid accumulators, excluding for starting piston engines

27.20.23 Nickel-cadmium, nickel metal hydride, lithium-ion, lithium polymer, nickel-iron and other electric accumulators

27.20.24 Parts of electric accumulators including separators

27.20.9 Sub-contracted operations as part of manufacturing of batteries and accumulators

27.20.99 Sub-contracted operations as part of manufacturing of batteries and accumulators

27.3 Wiring and wiring devices

27.31 Fibre optic cables

27.31.1 Fibre optic cables

27.31.11 Optical fibre cables made up of individually sheathed fibres

27.31.12 Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres)

27.31.9 Sub-contracted operations as part of manufacturing of fibre optic cables

27.31.99 Sub-contracted operations as part of manufacturing of fibre optic cables

27.32 Other electronic and electric wires and cables

27.32.1 Other electronic and electric wires and cables

27.32.11 Insulated winding wire

27.32.12 Coaxial cable and other coaxial electric conductors

27.32.13 Other electric conductors, for a voltage • 1 000 V

27.32.14 Other electric conductors, for a voltage > 1 000 V

27.32.9 Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables

27.32.99 Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables

27.33 Wiring devices

27.33.1 Wiring devices

27.33.11 Switches, for a voltage • 1 000 V

27.33.12 Lamp-holders, for a voltage • 1 000 V

27.33.13 Plugs, sockets and other apparatus for switching or protecting electrical circuits n.e.c.

27.33.14 Electrical insulating fittings of plastics

27.33.9 Sub-contracted operations as part of manufacturing of wiring devices

27.33.99 Sub-contracted operations as part of manufacturing of wiring devices

27.4 Electric lighting equipment

27.40 Electric lighting equipment

27.40.1 Electric filament or discharge lamps; arc lamps

27.40.11 Sealed beam lamp units

27.40.12 Tungsten halogen filament lamps, excluding ultraviolet or infra-red lamps

27.40.13 Filament lamps of a power • 200 W and for a voltage > 100 V n.e.c.

27.40.14 Filament lamps n.e.c.

27.40.15 Discharge lamps; ultra-violet or infra-red lamps; arc lamps

27.40.2 Lamps and lighting fittings

27.40.21 Portable electric lamps worked by dry batteries, accumulators, magnetos

27.40.22 Electric table, desk, bedside or floor-standing lamps

27.40.23 Non-electrical lamps and lighting fittings

27.40.24 Illuminated signs, illuminated name-plates and the like

27.40.25 Chandeliers and other electric ceiling or wall lighting fittings

27.40.3 Other lamps and lighting fittings

27.40.31 Photographic flashbulbs, flashcubes and the like

27.40.32 Lighting sets of a kind used for Christmas trees

27.40.33 Searchlights and spotlights

27.40.39 Other lamps and lighting fittings n.e.c.

27.40.4 Parts for lamps and lighting equipment

27.40.41 Parts for filament or discharge lamps

27.40.42 Parts of lamps and lighting fittings

27.40.9 Sub-contracted operations as part of manufacturing of electric lighting equipment

27.40.99 Sub-contracted operations as part of manufacturing of electric lighting equipment

27.5 Domestic appliances

27.51 Electric domestic appliances

27.51.1 Refrigerators and freezers; washing machines; electric blankets; fans

27.51.11 Refrigerators and freezers, of the household type

27.51.12 Dish washing machines, of the household type

27.51.13 Cloth washing and drying machines, of the household type

27.51.14 Electric blankets

27.51.15 Fans and ventilating or recycling hoods of the domestic type

27.51.2 Other electrical domestic appliances n.e.c.

27.51.21 Electro-mechanical domestic appliances, with self-contained electric motor

27.51.22 Shavers, hair-removing appliances and hair clippers, with self-contained electric motor

27.51.23 Electro-thermic hair-dressing or hand-drying apparatus; electric smoothing irons

27.51.24 Other electro-thermic appliances

27.51.25 Electrical instantaneous or storage water heaters and immersion heaters

27.51.26 Electric space heating apparatus and electric soil heating apparatus

27.51.27 Microwave ovens

27.51.28 Other ovens; cookers, cooking plates, boiling rings; grillers, roasters

27.51.29 Electric heating resistors

27.51.3 Parts of electric domestic appliances

27.51.30 Parts of electric domestic appliances

27.51.9 Sub-contracted operations as part of manufacturing of electric domestic appliances

27.51.99 Sub-contracted operations as part of manufacturing of electric domestic appliances

27.52 Non-electric domestic appliances

27.52.1 Domestic cooking and heating equipment, non-electric

27.52.11 Domestic cooking appliances and plate warmers, of iron or steel or of copper, non electric

27.52.12 Other domestic appliances, for gas fuel or for both gas and other fuels, for liquid fuel or for solid fuel

27.52.13 Air heaters or hot air distributors n.e.c., of iron or steel, non-electric

27.52.14 Water heaters, instantaneous or storage, non-electric

27.52.2 Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances

27.52.20 Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances

27.52.9 Sub-contracted operations as part of manufacturing of non-electric domestic appliances

27.52.99 Sub-contracted operations as part of manufacturing of non-electric domestic appliances

27.9 Other electrical equipment

27.90 Other electrical equipment

27.90.1 Other electrical equipment and parts thereof

27.90.11 Electrical machines and apparatus having individual functions

27.90.12 Electrical insulators; insulating fittings for electrical machines or equipment; electrical conduit tubing

27.90.13 Carbon electrodes and other articles of graphite or other carbon for electrical purposes

- 27.90.2 Indicator panels with liquid crystal devices or light emitting diodes; electric sound or visual signalling apparatus**
- 27.90.20 Indicator panels with liquid crystal devices or light emitting diodes; electric sound or visual signalling apparatus**
- 27.90.3 Electrical soldering, brazing and welding tools, surface tempering and hot spraying machines and apparatus**
- 27.90.31 Electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides**
- 27.90.32 Parts of electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides**
- 27.90.33 Parts of other electrical equipment; electrical parts of machinery or apparatus n.e.c.**
- 27.90.4 Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators)**
- 27.90.40 Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators)**
- 27.90.5 Electrical capacitors**
- 27.90.51 Fixed capacitors for 50/60 Hz circuits having a reactive power handling capacity • 0,5 kvar**
- 27.90.52 Other fixed capacitors**
- 27.90.53 Variable or adjustable (pre-set) capacitors**
- 27.90.6 Electrical resistors, except heating resistors**
- 27.90.60 Electrical resistors, except heating resistors**
- 27.90.7 Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields**
- 27.90.70 Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields**
- 27.90.8 Parts of electrical capacitors, electrical resistors, rheostats and potentiometers**
- 27.90.81 Parts of electrical capacitors**
- 27.90.82 Parts of electrical resistors, rheostats and potentiometers**
- 27.90.9 Sub-contracted operations as part of manufacturing of other electrical equipment**
- 27.90.99 Sub-contracted operations as part of manufacturing of other electrical equipment**

28 Machinery and equipment n.e.c.**28.1 General-purpose machinery****28.11 Engines and turbines, except aircraft, vehicle and cycle engines****28.11.1 Engines, except aircraft, vehicle and cycle engines****28.11.11 Outboard motors for marine propulsion****28.11.12 Marine propulsion spark-ignition engines; other engines****28.11.13 Other compression-ignition internal combustion piston engines****28.11.2 Turbines****28.11.21 Steam turbines and other vapour turbines****28.11.22 Hydraulic turbines and water wheels****28.11.23 Gas turbines, other than turbo-jets and turbo-propellers****28.11.24 Wind turbines****28.11.3 Parts of turbines****28.11.31 Parts of steam and other vapour turbines****28.11.32 Parts of hydraulic turbines, water wheels including regulators****28.11.33 Parts of gas turbines, excluding turbo-jets and turbo-propellers****28.11.4 Parts for engines****28.11.41 Parts for spark-ignition internal combustion engines, excluding parts for aircraft engines****28.11.42 Parts for other engines n.e.c.****28.11.9 Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines****28.11.99 Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines****28.12 Fluid power equipment****28.12.1 Fluid power equipment, except parts****28.12.11 Linear acting hydraulic and pneumatic motors (cylinders)****28.12.12 Rotating hydraulic and pneumatic motors****28.12.13 Hydraulic pumps**

- 28.12.14 Hydraulic and pneumatic valves
- 28.12.15 Hydraulic assemblies
- 28.12.16 Hydraulic systems
- 28.12.2 Parts of fluid power equipment
- 28.12.20 Parts of fluid power equipment
- 28.12.9 Sub-contracted operations as part of manufacturing of fluid power equipment
- 28.12.99 Sub-contracted operations as part of manufacturing of fluid power equipment
- 28.13 Other pumps and compressors
- 28.13.1 Pumps for liquids; liquid elevators
- 28.13.11 Pumps for fuel, lubricants, cooling-medium and concrete
- 28.13.12 Other reciprocating positive displacement pumps for liquids
- 28.13.13 Other rotary positive displacement pumps for liquids
- 28.13.14 Other centrifugal pumps for liquids; other pumps
- 28.13.2 Air or vacuum pumps; air or other gas compressors
- 28.13.21 Vacuum pumps
- 28.13.22 Hand or foot-operated air pumps
- 28.13.23 Compressors for refrigeration equipment
- 28.13.24 Air compressors mounted on a wheeled chassis for towing
- 28.13.25 Turbo-compressors
- 28.13.26 Reciprocating displacement compressors
- 28.13.27 Rotary displacement compressors, single-shaft or multi-shaft
- 28.13.28 Other compressors
- 28.13.3 Parts of pumps and compressors
- 28.13.31 Parts of pumps; parts of liquid elevators
- 28.13.32 Parts of air or vacuum pumps, of air or gas compressors, of fans, of hoods
- 28.13.9 Sub-contracted operations as part of manufacturing of other pumps and compressors
- 28.13.99 Sub-contracted operations as part of manufacturing of other pumps and compressors

28.14 Other taps and valves**28.14.1 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like****28.14.11 Pressure-reducing, control, check and safety valves****28.14.12 Taps, cocks, valves for sinks, wash basins, bidets, water cisterns bath and similar fixtures; central heating radiator valves****28.14.13 Process control valves, gate valves, globe valves and other valves****28.14.2 Parts of taps and valves and similar articles****28.14.20 Parts of taps and valves and similar articles****28.14.9 Sub-contracted operations as part of manufacturing of other taps and valves****28.14.99 Sub-contracted operations as part of manufacturing of other taps and valves****28.15 Bearings, gears, gearing and driving elements****28.15.1 Ball or roller bearings****28.15.10 Ball or roller bearings****28.15.2 Other bearings, gears, gearing and driving elements****28.15.21 Articulated link chain, of iron or steel****28.15.22 Transmission shafts (including cam and crank shafts) and cranks****28.15.23 Bearing housings and plain shaft bearings****28.15.24 Gears and gearing; ball or roller screws; gear boxes and other speed changers****28.15.25 Flywheels and pulleys including pulley blocks****28.15.26 Clutches and shaft couplings including universal joints****28.15.3 Parts of bearings, gearings and driving elements****28.15.31 Balls, needles and rollers; parts of ball or roller bearings****28.15.32 Parts of articulated link chain of iron or steel****28.15.39 Parts of bearing and driving elements n.e.c.****28.15.9 Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements****28.15.99 Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements****28.2 Other general-purpose machinery**

28.21 Ovens, furnaces and furnace burners

28.21.1 Ovens and furnace burners and parts thereof

28.21.11 Furnace burners; mechanical stokers and grates; mechanical ash dischargers and the like

28.21.12 Industrial or laboratory furnaces and ovens, non-electric, including incinerators, but excluding bakery ovens

28.21.13 Industrial or laboratory electric furnaces and ovens; induction or dielectric heating equipment

28.21.14 Parts of furnace burners, furnaces and ovens

28.21.9 Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners

28.21.99 Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners

28.22 Lifting and handling equipment

28.22.1 Lifting and handling equipment and parts thereof

28.22.11 Pulley tackle and hoists n.e.c.

28.22.12 Pit-head winding gear; winches specially designed for underground use; other winches; capstans

28.22.13 Jacks; hoists of a kind used for raising vehicles

28.22.14 Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane

28.22.15 Fork-lift trucks, other works trucks; tractors of the type used on railway station platforms

28.22.16 Lifts, skip hoists, escalators and moving walkways

28.22.17 Pneumatic and other continuous action elevators and conveyors, for goods or materials

28.22.18 Other lifting, handling, loading or unloading machinery

28.22.19 Parts of lifting and handling equipment

28.22.2 Buckets, shovels, grabs and grips for cranes, excavators and the like

28.22.20 Buckets, shovels, grabs and grips for cranes, excavators and the like

28.22.9 Sub-contracted operations as part of manufacturing of lifting and handling equipment

28.22.99 Sub-contracted operations as part of manufacturing of lifting and handling equipment

28.23 Office machinery and equipment (except computers and peripheral equipment)

28.23.1 Typewriters, word-processing and calculating machines

28.23.11 Typewriters and word-processing machines

28.23.12 Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions

28.23.13 Accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device

28.23.2 Office machinery and parts thereof

28.23.21 Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus

28.23.22 Offset printing machinery, sheet fed, office type

28.23.23 Other office machines

28.23.24 Parts and accessories of typewriters and calculating machines

28.23.25 Parts and accessories of other office machines

28.23.26 Parts and accessories of photocopying apparatus

28.23.9 Office and accounting machinery manufacturing services; sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)

28.23.91 Office and accounting machinery manufacturing services (except computers and peripheral equipment)

28.23.99 Sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)

28.24 Power-driven hand tools

28.24.1 Electromechanical tools for working in the hand; other portable hand held power tools

28.24.11 Electromechanical tools for working in the hand, with self-contained electric motor

28.24.12 Other portable hand held power tools

28.24.2 Parts of power-driven hand tools

28.24.21 Parts of electromechanical tools for working in the hand, with self-contained electric motor

28.24.22 Parts of other portable hand held power tools

28.24.9 Sub-contracted operations as part of manufacturing of power-driven hand tools

28.24.99 Sub-contracted operations as part of manufacturing of power-driven hand tools

28.25 Non-domestic cooling and ventilation equipment**28.25.1 Heat exchange units; non-domestic air conditioning machines, refrigeration and freezing equipment****28.25.11 Heat exchange units and machinery for liquefying air or other gases****28.25.12 Air conditioning machines****28.25.13 Refrigeration and freezing equipment and heat pumps, except household type equipment****28.25.14 Machinery and apparatus for filtering or purifying gases n.e.c.****28.25.2 Fans, other than table, floor, wall, window, ceiling or roof fans****28.25.20 Fans, other than table, floor, wall, window, ceiling or roof fans****28.25.3 Parts of refrigeration and freezing equipment and heat pumps****28.25.30 Parts of refrigeration and freezing equipment and heat pumps****28.25.9 Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment****28.25.99 Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment****28.29 Other general-purpose machinery n.e.c.****28.29.1 Gas generators, distilling and filtering apparatus****28.29.11 Producer gas or water gas generators; acetylene gas generators and the like; distilling or rectifying plant****28.29.12 Filtering or purifying machinery and apparatus, for liquid****28.29.13 Oil filters, petrol filters and intake air filters for internal combustion engines****28.29.2 Machinery for cleaning, filling, packing or wrapping bottles or other containers; fire extinguishers, spray guns, steam or sand blasting machines; gaskets****28.29.21 Machinery for cleaning, filling, packing or wrapping bottles or other containers****28.29.22 Fire extinguishers, spray guns, steam or sand blasting machines and similar mechanical appliances, except for use in agriculture****28.29.23 Gaskets of metal sheeting; mechanical seals****28.29.3 Industrial, household and other weighing and measuring machinery****28.29.31 Weighing machines for industrial purposes; scales for continuous weighing of goods on conveyors; constant weight scales and scales for discharging a predetermined weight**

This subcategory also includes:
- machinists' precision tools

28.29.32 Personal and household weighing machines and scales**28.29.39 Other weighing and measuring machinery**

This subcategory also includes:

- levels, tape measures and similar hand tools

28.29.4 Centrifuges, calendaring and vending machines**28.29.41 Centrifuges n.e.c.****28.29.42 Calendaring or other rolling machines, excluding metal or glass****28.29.43 Automatic goods-vending machines****28.29.5 Dish washing machines, of the industrial type****28.29.50 Dish washing machines, of the industrial type****28.29.6 Machinery n.e.c. for the treatment of materials by a process involving a change of temperature****28.29.60 Machinery n.e.c. for the treatment of materials by a process involving a change of temperature****28.29.7 Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances****28.29.70 Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances****28.29.8 Parts of other general-purpose machinery n.e.c.****28.29.81 Parts of gas or water gas generators****28.29.82 Parts of centrifuges; parts of filtering or purifying machinery and apparatus for liquids or gases****28.29.83 Parts of calendaring or other rolling machines; parts of spraying machinery, weights for weighing machines****28.29.84 Machinery parts, not containing electrical connectors n.e.c.****28.29.85 Parts of dish washing machines and machines for cleaning, filling, packing or wrapping****28.29.86 Parts of non-electrical machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances****28.29.9 Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.****28.29.99 Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.****28.3 Agricultural and forestry machinery**

28.30 Agricultural and forestry machinery**28.30.1 Pedestrian-controlled tractors****28.30.10 Pedestrian-controlled tractors****28.30.2 Other agricultural tractors****28.30.21 Tractors, with an engine power • 37 kW****28.30.22 Tractors, with an engine power > 37 kW but • 59 kW****28.30.23 Tractors, with an engine power > 59 kW****28.30.3 Soil machinery****28.30.31 Ploughs****28.30.32 Harrows, scarifiers, cultivators, weeders and hoes****28.30.33 Seeders, planters and transplanters****28.30.34 Manure spreaders and fertiliser distributors****28.30.39 Other soil machinery****28.30.4 Mowers for lawns, parks or sports grounds****28.30.40 Mowers for lawns, parks or sports grounds****28.30.5 Harvesting machinery****28.30.51 Mowers (including cutter bars for tractor mounting) n.e.c.****28.30.52 Hay-making machinery****28.30.53 Straw or fodder balers, including pick-up balers****28.30.54 Root or tuber harvesting machines****28.30.59 Harvesting and threshing machinery n.e.c.****28.30.6 Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture****28.30.60 Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture****28.30.7 Self-loading or unloading trailers and semi-trailers for agriculture****28.30.70 Self-loading or unloading trailers and semi-trailers for agriculture****28.30.8 Other agricultural machinery**

28.30.81 Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, except seed, grain or dried leguminous vegetables

28.30.82 Milking machines

28.30.83 Machinery for preparing animal feeding stuffs

28.30.84 Poultry incubators and brooders

28.30.85 Poultry keeping machinery

28.30.86 Agricultural, horticultural, forestry, poultry- or bee-keeping machinery n.e.c.

28.30.9 Parts of agricultural machinery and equipment; sub-contracted operations as part of manufacturing of agricultural and forestry machinery

28.30.91 Parts of harvester and threshers n.e.c.

28.30.92 Parts of soil machinery

28.30.93 Parts of other agricultural machinery

28.30.94 Parts of milking and dairy machines n.e.c.

28.30.99 Sub-contracted operations as part of manufacturing of agricultural and forestry machinery

28.4 Metal forming machinery and machine tools

28.41 Metal forming machinery

28.41.1 Machine tools for working metal, operated by laser and the like; machining centres for working metal and the like

28.41.11 Machine tools for working metal by removal of material by laser, ultrasonic and the like

28.41.12 Machining centres, unit construction machines and multi-station transfer machines, for working metal

28.41.2 Lathes, boring and milling machine tools for working metal

28.41.21 Lathes for removing metal

28.41.22 Machine tools for drilling, boring or milling metal; machine tools for threading or tapping metal n.e.c.

28.41.23 Machine tools for deburring, sharpening, grinding or otherwise finishing metal

28.41.24 Machine tools for planing, sawing, cutting-off or otherwise cutting metal

28.41.3 Other machine tools for working metal

28.41.31 Machines for bending, folding and straightening metal

28.41.32 Machines for shearing, punching and notching metal

28.41.33 Forging or die-stamping machines and hammers; hydraulic presses and presses for working metal n.e.c.

28.41.34 Machine tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material

28.41.4 Parts and accessories for metalworking machine tools

28.41.40 Parts and accessories for metalworking machine tools

28.41.9 Sub-contracted operations as part of manufacturing of metal forming machinery

28.41.99 Sub-contracted operations as part of manufacturing of metal forming machinery

28.49 Other machine tools

28.49.1 Machine tools for working stone, wood and similar hard materials

28.49.11 Machine tools for working stone, ceramics, concrete or similar mineral materials or for cold working glass

28.49.12 Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; electroplating machinery

28.49.2 Tool holders

28.49.21 Tool holders and self-opening dieheads, for machine tools

28.49.22 Work holders for machine tools

28.49.23 Dividing heads and other special attachments for machine tools

28.49.24 Parts and accessories of machine tools for working wood, cork, stone, hard rubber and similar hard materials

28.49.9 Sub-contracted operations as part of manufacturing of other machine tools

28.49.99 Sub-contracted operations as part of manufacturing of other machine tools

28.9 Other special-purpose machinery

28.91 Machinery for metallurgy

28.91.1 Machinery for metallurgy and parts thereof

28.91.11 Converters, ladles, ingot moulds and casting machines; metal-rolling mills

28.91.12 Parts of machines for metallurgy; parts of metal-rolling mills

28.91.9 Sub-contracted operations as part of manufacturing of machinery for metallurgy

28.91.99 Sub-contracted operations as part of manufacturing of machinery for metallurgy

28.92 Machinery for mining, quarrying and construction**28.92.1 Machinery for mining****28.92.11 Continuous-action elevators and conveyors, for underground use****28.92.12 Coal or rock cutters and tunnelling machinery; other boring and sinking machinery****28.92.2 Other moving, grading, levelling, scraping, excavating, tamping, compacting or extracting machinery, self-propelled, for earth, minerals or ores (including bulldozers, mechanical shovels and road rollers)****28.92.21 Self propelled bulldozers and angledozers****28.92.22 Self-propelled graders and levellers****28.92.23 Self-propelled scrapers****28.92.24 Self-propelled tamping machines and road-rollers****28.92.25 Self-propelled front-end shovel loaders****28.92.26 Self-propelled mechanical shovels, excavators and shovel loaders, with a 360 degree revolving superstructure, except front-end shovel loaders****28.92.27 Other self-propelled mechanical shovels, excavators and shovel loaders; other self-propelled machinery for mining****28.92.28 Bulldozer or angledozer blades****28.92.29 Dumpers for off-highway use****28.92.3 Other excavating machinery****28.92.30 Other excavating machinery****28.92.4 Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances****28.92.40 Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances****28.92.5 Track-laying tractors****28.92.50 Track-laying tractors****28.92.6 Parts of machinery for mining, quarrying and construction****28.92.61 Parts for boring or sinking or excavating machinery; parts of cranes****28.92.62 Parts of machinery for sorting, grinding or other treatment of earth, stone and the like****28.92.9 Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction**

28.92.99 Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction

28.93 Machinery for food, beverage and tobacco processing

28.93.1 Machinery for food, beverage and tobacco processing, except parts thereof

28.93.11 Centrifugal cream separators

28.93.12 Dairy machinery

28.93.13 Machinery for milling or working of cereals or dried vegetables n.e.c.

28.93.14 Machinery used in the manufacture of wine, cider, fruit juices and similar beverages

28.93.15 Non-electric bakery ovens; non-domestic equipment for cooking or heating

28.93.16 Dryers for agricultural products

28.93.17 Machinery n.e.c. for the industrial preparation or manufacture of food or drink, including fats or oils

28.93.19 Machinery for preparing or making up tobacco n.e.c.

28.93.2 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables

28.93.20 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables

28.93.3 Parts of machinery for food, beverage and tobacco processing

28.93.31 Parts of machinery for beverage processing

28.93.32 Parts of machinery for food processing

28.93.33 Parts of machinery for tobacco processing

28.93.34 Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables

28.93.9 Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing

28.93.99 Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing

28.94 Machinery for textile, apparel and leather production

28.94.1 Machinery for preparing, spinning, weaving and knitting textiles

28.94.11 Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres

28.94.12 Textile spinning machines; textile doubling, twisting, winding or reeling machines

28.94.13 Weaving machines**28.94.14 Knitting machines; stitch-bonding machines and similar machines; machines for tufting****28.94.15 Auxiliary machinery for use with machines for working textiles; textile printing machinery****28.94.2 Other machinery for textile and apparel production, including sewing machines****28.94.21 Machinery for washing, cleaning, wringing, ironing, pressing, dyeing, reeling and the like of textile yarn and fabrics; machinery for finishing of felt****28.94.22 Laundry-type washing machines; dry-cleaning machines; drying machines, with a capacity > 10 kg****28.94.23 Centrifugal clothes dryers****28.94.24 Sewing machines, except book sewing machines and household sewing machines****28.94.3 Machinery for working hides, skins or leather or for making or repairing footwear and other articles****28.94.30 Machinery for working hides, skins or leather or for making or repairing footwear and other articles****28.94.4 Sewing machines of the household type****28.94.40 Sewing machines of the household type****28.94.5 Parts and accessories of machines for weaving and spinning and for machinery for other production of textiles and apparel and for the working of leather****28.94.51 Parts and accessories of machines for spinning and weaving****28.94.52 Parts of machinery for other production of textiles and apparel and for the working of leather****28.94.9 Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production****28.94.99 Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production****28.95 Machinery for paper and paperboard production****28.95.1 Machinery for paper and paperboard production and parts thereof****28.95.11 Machinery for paper and paperboard production, except parts thereof****28.95.12 Parts of machinery for paper and paperboard production****28.95.9 Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production**

28.95.99 Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production

28.96 Plastics and rubber machinery

28.96.1 Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials

28.96.10 Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials

28.96.2 Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials

28.96.20 Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials

28.96.9 Sub-contracted operations as part of manufacturing of plastics and rubber machinery

28.96.99 Sub-contracted operations as part of manufacturing of plastics and rubber machinery

28.99 Other special-purpose machinery n.e.c.

28.99.1 Printing and bookbinding machinery

28.99.11 Book-binding machinery, including book-sewing machines

28.99.12 Machinery, apparatus and equipment, for type-setting, for preparing or making printing blocks, plates

28.99.13 Offset printing machinery, excluding those of the office type

28.99.14 Other printing machinery, excluding those of the office type

28.99.2 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays

28.99.20 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays

28.99.3 Special-purpose machinery n.e.c.

28.99.31 Dryers for wood, paper pulp, paper or paperboard; non-domestic dryers n.e.c.

28.99.32 Roundabouts, swings, shooting galleries and other fairground amusements

28.99.39 Aircraft launching gear; deck-arrestors or similar gear; tyre balancing equipment; special-purpose machinery n.e.c.

28.99.4 Parts of printing and book-binding machinery

28.99.40 Parts of printing and book-binding machinery

28.99.5 Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; parts of other special-purpose machinery

28.99.51 Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays

28.99.52 Parts of other special-purpose machinery

28.99.9 Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.

28.99.99 Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.

29 Motor vehicles, trailers and semi-trailers

29.1 Motor vehicles

29.10 Motor vehicles

29.10.1 Internal combustion engines of a kind used for motor vehicles

29.10.11 Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity • 1 000 cm³

29.10.12 Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity > 1 000 cm³

29.10.13 Compression-ignition internal combustion piston engines for vehicles

29.10.2 Passenger cars

29.10.21 Vehicles with spark-ignition engine of a cylinder capacity • 1 500 cm³, new

29.10.22 Vehicles with spark-ignition engine of a cylinder capacity > 1 500 cm³, new

29.10.23 Vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel), new

29.10.24 Other motor vehicles for the transport of persons

29.10.3 Motor vehicles for the transport of 10 or more persons

29.10.30 Motor vehicles for the transport of 10 or more persons

29.10.4 Motor vehicles for the transport of goods

29.10.41 Goods vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), new

29.10.42 Goods vehicles, with spark-ignition internal combustion piston engine; other goods vehicles, new

29.10.43 Road tractors for semi-trailers

29.10.44 Chassis fitted with engines, for motor vehicles

29.10.5 Special-purpose motor vehicles

29.10.51 Crane lorries

29.10.52 Vehicles for travelling on snow, golf cars and the like, with engines

29.10.59 Special-purpose motor vehicles n.e.c.

29.10.9 Sub-contracted operations as part of manufacturing of motor vehicles

29.10.99 Sub-contracted operations as part of manufacturing of motor vehicles

29.2 Bodies (coachwork) for motor vehicles; trailers and semi-trailers

29.20 Bodies (coachwork) for motor vehicles; trailers and semi-trailers

29.20.1 Bodies for motor vehicles

29.20.10 Bodies for motor vehicles

29.20.2 Trailers and semi-trailers; containers

29.20.21 Containers specially designed for carriage by one or more modes of transport

29.20.22 Trailers and semi-trailers of the caravan type, for housing or camping

29.20.23 Other trailers and semi-trailers

29.20.3 Parts of trailers, semi-trailers and other vehicles, not mechanically propelled

29.20.30 Parts of trailers, semi-trailers and other vehicles, not mechanically propelled

29.20.4 Reconditioning, assembly, fitting out and bodywork services of motor vehicles

29.20.40 Reconditioning, assembly, fitting out and bodywork services of motor vehicles

This subcategory includes:

- armouring of limousines for passenger protection purposes
- tuning work on motor vehicles
- motor vehicle customising services

This subcategory excludes:

- repair and maintenance services of motor vehicles, see 45.20

29.20.5 Fitting out services of caravans and mobile homes

29.20.50 Fitting out services of caravans and mobile homes

29.20.9 Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers

29.20.99 Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers

29.3 Parts and accessories for motor vehicles

29.31 Electrical and electronic equipment for motor vehicles

29.31.1 Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships

29.31.10 Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships

29.31.2 Other electrical equipment for motor vehicles and parts thereof

29.31.21 Sparking plugs; ignition magnetos; magneto-dynamos; magnetic flywheels; distributors; ignition coils

29.31.22 Starter motors and dual purpose starter-generators; other generators and other equipment

29.31.23 Electrical signalling equipment, windscreen wipers, defrosters and demisters for motor vehicles and motorcycles

29.31.3 Parts of other electrical equipment for motor vehicles and motorcycles

29.31.30 Parts of other electrical equipment for motor vehicles and motorcycles

29.31.9 Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles

29.31.99 Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles

29.32 Other parts and accessories for motor vehicles

29.32.1 Seats for motor vehicles

29.32.10 Seats for motor vehicles

29.32.2 Safety seat belts, airbags and parts and accessories of bodies

29.32.20 Safety seat belts, airbags and parts and accessories of bodies

29.32.3 Parts and accessories n.e.c., for motor vehicles

29.32.30 Parts and accessories n.e.c., for motor vehicles

29.32.9 Assembly services of parts and accessories for motor vehicles, n.e.c.; assembly services of complete construction kits for motor vehicles within the manufacturing process; sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles

29.32.91 Subcontracted assembly services for complete sets for motor vehicles

This subcategory includes:

- assembly services of complete kits for the construction of motor vehicles

29.32.92 Assembly services of parts and accessories for motor vehicles, n.e.c.

This subcategory includes:

- assembly of not self-manufactured (purchased or supplied) parts of subcategory 29.32.30 into assembly groups, e.g. assembly of exhaust equipment, wheels or bumpers

29.32.99 Sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles**30 Other transport equipment****30.1 Ships and boats****30.11 Ships and floating structures****30.11.1 Naval ships****30.11.10 Naval ships****30.11.2 Ships and similar vessels for the transport of persons or goods****30.11.21 Cruise ships, excursion boats and similar vessels for the transport of persons; ferry-boats of all kinds****30.11.22 Tankers for the transport of crude oil, oil products, chemicals, liquefied gas****30.11.23 Refrigerated vessels, except tankers****30.11.24 Dry cargo ships****30.11.3 Fishing vessels and other special vessels****30.11.31 Fishing vessels; factory ships and other vessels for processing or preserving fishery products****30.11.32 Tugs and pusher craft****30.11.33 Dredgers; light-vessels, floating cranes; other vessels****30.11.4 Offshore vessels and infrastructure****30.11.40 Offshore vessels and infrastructure****30.11.5 Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)****30.11.50 Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)**

This subcategory also includes:

- seats for ships and floating structures

30.11.9 Conversion, reconstruction and fitting out services of ships, floating platforms and structures; sub-contracted operations as part of manufacturing of ships and floating structures**30.11.91 Conversion and reconstruction of ships, floating platforms and structures**

30.11.92 Fitting out services of ships and floating platforms and structures

This subcategory includes:

- specialised inboard fitting out services of ships, floating platforms and structures, e.g. shipwright installations, electrical installations, air-condition installations
- specialised painting services of ships and floating platforms and structures

30.11.99 Sub-contracted operations as part of manufacturing of ships and floating structures**30.12 Pleasure and sporting boats****30.12.1 Pleasure and sporting boats****30.12.11 Sailboats (except inflatable) for pleasure or sports, with or without auxiliary motor****30.12.12 Inflatable vessels for pleasure or sports****30.12.19 Other vessels for pleasure or sports; rowing boats and canoes****30.12.9 Sub-contracted operations as part of manufacturing of pleasure and sporting boats****30.12.99 Sub-contracted operations as part of manufacturing of pleasure and sporting boats****30.2 Railway locomotives and rolling stock****30.20 Railway locomotives and rolling stock****30.20.1 Rail locomotives and locomotive tenders****30.20.11 Rail locomotives powered from an external source of electricity****30.20.12 Diesel-electric locomotives****30.20.13 Other rail locomotives; locomotive tenders****30.20.2 Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles****30.20.20 Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles****30.20.3 Other rolling-stock****30.20.31 Railway or tramway maintenance or service vehicles****30.20.32 Railway or tramway passenger coaches, not self-propelled; luggage vans and other specialised vans****30.20.33 Railway or tramway goods vans and wagons, not self-propelled****30.20.4 Parts of railway or tramway locomotives or rolling-stock; fixtures and fittings and parts thereof; mechanical traffic control equipment**

30.20.40 Parts of railway or tramway locomotives or rolling-stock; fixtures and fittings and parts thereof; mechanical traffic control equipment

This subcategory also includes:
- railway car seats

30.20.9 Reconditioning and fitting out services ("completing") of railway and tramway locomotives and rolling-stock; sub-contracted operations as part of manufacturing of railway locomotives and rolling stock**30.20.91 Reconditioning and fitting out services ("completing") of railway and tramway locomotives and rolling-stock**

This subcategory includes:
- reconditioning services of railway and tramway locomotives and rolling-stock
- specialised fitting out services of railway and tramway locomotives and rolling-stock, e.g. installation of electrical equipment, air-conditioning, seats, inside panelling, windows
- specialised painting services of railway and tramway locomotives and rolling-stock

30.20.99 Sub-contracted operations as part of manufacturing of railway locomotives and rolling stock**30.3 Air and spacecraft and related machinery****30.30 Air and spacecraft and related machinery****30.30.1 Motors and engines for aircraft or spacecraft; ground flying trainers, and parts thereof****30.30.11 Aircraft spark-ignition engines****30.30.12 Turbo-jets and turbo-propellers****30.30.13 Reaction engines, excluding turbo-jets****30.30.14 Ground flying trainers and parts thereof****30.30.15 Parts for aircraft spark-ignition engines****30.30.16 Parts of turbo-jets or turbo-propellers****30.30.2 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft****30.30.20 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft****30.30.3 Helicopters and aeroplanes****30.30.31 Helicopters****30.30.32 Aeroplanes and other aircraft, of an unladen weight • 2 000 kg****30.30.33 Aeroplanes and other aircraft, of an unladen weight > 2 000 kg but • 15 000 kg****30.30.34 Aeroplanes and other aircraft, of an unladen weight > 15 000 kg****30.30.4 Spacecraft (including satellites) and spacecraft launch vehicles**

30.30.40 Spacecraft (including satellites) and spacecraft launch vehicles

This subcategory also includes:

- intercontinental ballistic missiles (ICBM) and similar missiles

30.30.5 Other parts of aircraft and spacecraft

30.30.50 Other parts of aircraft and spacecraft

30.30.6 Overhaul and conversion services of aircraft and aircraft engines

30.30.60 Overhaul and conversion services of aircraft and aircraft engines

30.30.9 Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery

30.30.99 Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery

30.4 Military fighting vehicles

30.40 Military fighting vehicles

30.40.1 Motorised tanks and other armoured fighting vehicles and parts thereof

30.40.10 Motorised tanks and other armoured fighting vehicles and parts thereof

30.40.9 Sub-contracted operations as part of manufacturing of military fighting vehicles

30.40.99 Sub-contracted operations as part of manufacturing of military fighting vehicles

30.9 Transport equipment n.e.c.

30.91 Motorcycles

30.91.1 Motorcycles and side-cars

30.91.11 Motorcycles and cycles with an auxiliary motor with reciprocating internal combustion piston engine • 50 cm³

30.91.12 Motorcycles with reciprocating internal combustion piston engine > 50 cm³

30.91.13 Motorcycles n.e.c.; side-cars

30.91.2 Parts and accessories of motorcycles and side-cars

30.91.20 Parts and accessories of motorcycles and side-cars

30.91.3 Internal combustion engines of a kind used for motorcycles

30.91.31 Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity • 1 000 cm³

30.91.32 Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity > 1 000 cm³

30.91.9 Sub-contracted operations as part of manufacturing of motorcycles

30.91.99 Sub-contracted operations as part of manufacturing of motorcycles

30.92 Bicycles and invalid carriages

30.92.1 Bicycles and other cycles, not motorised

30.92.10 Bicycles and other cycles, not motorised

30.92.2 Invalid carriages, excluding parts and accessories

30.92.20 Invalid carriages, excluding parts and accessories

30.92.3 Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages

30.92.30 Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages

30.92.4 Baby carriages and parts thereof

30.92.40 Baby carriages and parts thereof

30.92.9 Sub-contracted operations as part of manufacturing of bicycles and invalid carriages

30.92.99 Sub-contracted operations as part of manufacturing of bicycles and invalid carriages

30.99 Other transport equipment n.e.c.

30.99.1 Other transport equipment n.e.c.

30.99.10 Other transport equipment n.e.c.

30.99.9 Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.

30.99.99 Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.

31 Furniture

31.0 Furniture

31.00 Seats and parts thereof; parts of furniture

31.00.1 Seats and parts thereof

31.00.11 Seats, primarily with metal frames

31.00.12 Seats, primarily with wooden frames

31.00.13 Other seats

31.00.14 Parts of seats

31.00.2 Parts of furniture (except seats)**31.00.20 Parts of furniture (except seats)**

31.00.9 Upholstering services of chairs and seats; sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture

31.00.91 Upholstering services of chairs and seats

31.00.99 Sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture

31.01 Office and shop furniture**31.01.1 Office and shop furniture****31.01.11 Metal furniture of a kind used in offices****31.01.12 Wooden furniture of a kind used in offices****31.01.13 Wooden furniture for shops**

31.01.9 Sub-contracted operations as part of manufacturing of office and shop furniture

31.01.99 Sub-contracted operations as part of manufacturing of office and shop furniture

31.02 Kitchen furniture**31.02.1 Kitchen furniture****31.02.10 Kitchen furniture**

31.02.9 Sub-contracted operations as part of manufacturing of kitchen furniture

31.02.99 Sub-contracted operations as part of manufacturing of kitchen furniture

31.03 Mattresses**31.03.1 Mattresses****31.03.11 Mattress supports****31.03.12 Mattresses, excluding mattress supports**

31.03.9 Sub-contracted operations as part of manufacturing of mattresses

31.03.99 Sub-contracted operations as part of manufacturing of mattresses

31.09 Other furniture**31.09.1 Other furniture****31.09.11 Metal furniture n.e.c.**

31.09.12 Wooden furniture of a kind used in the bedroom, in the dining room and in the living room

31.09.13 Wooden furniture n.e.c.

31.09.14 Furniture of plastics or other materials (e.g., cane, osier or bamboo)

31.09.9 Finishing services of new furniture; sub-contracted operations as part of manufacturing of other furniture

31.09.91 Finishing services of new furniture (except upholstering of chairs and seats)

This subcategory also includes:

- lacquering, varnishing, gilding and painting services of furniture within the manufacturing process

This subcategory excludes:

- upholstering services of chairs and seats, see 31.00.91

- repair, maintenance and restoration services of furniture, see 95.24.10

31.09.99 Sub-contracted operations as part of manufacturing of other furniture

32 Other manufactured goods

32.1 Jewellery, bijouterie and related articles

32.11 Coins

32.11.1 Coins

32.11.10 Coins

32.11.9 Sub-contracted operations as part of manufacturing of coins

32.11.99 Sub-contracted operations as part of manufacturing of coins

32.12 Jewellery and related articles

32.12.1 Jewellery and related articles

32.12.11 Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set

32.12.12 Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones

32.12.13 Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof

This subcategory also includes:

- remanufacturing of articles of jewellery

32.12.14 Other articles of precious metal; articles of natural or cultured pearls, precious or semi-precious stones

32.12.9 Sub-contracted operations as part of manufacturing of jewellery and related articles

32.12.99 Sub-contracted operations as part of manufacturing of jewellery and related articles

32.13 Imitation jewellery and related articles

32.13.1 Imitation jewellery and related articles

32.13.10 Imitation jewellery and related articles

32.13.9 Sub-contracted operations as part of manufacturing of imitation jewellery and related articles

32.13.99 Sub-contracted operations as part of manufacturing of imitation jewellery and related articles

32.2 Musical instruments

32.20 Musical instruments

32.20.1 Pianos, organs and other string and wind musical instruments, keyboards; metronomes, tuning forks; mechanisms for musical boxes

32.20.11 Pianos and other keyboard stringed musical instruments

32.20.12 Other string musical instruments

32.20.13 Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs; wind instruments

32.20.14 Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically

32.20.15 Other musical instruments

32.20.16 Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings

32.20.2 Parts and accessories of musical instruments

32.20.20 Parts and accessories of musical instruments

32.20.9 Sub-contracted operations as part of manufacturing of musical instruments

32.20.99 Sub-contracted operations as part of manufacturing of musical instruments

32.3 Sports goods

32.30 Sports goods

32.30.1 Sports goods

32.30.11 Snow-skis and other snow-ski equipment, except footwear; ice skates and roller skates; parts thereof

32.30.12 Snow-ski footwear

32.30.13 Water-skis, surfboards, sailboards and other water-sport equipment

32.30.14 Gymnasium, fitness centre or athletics articles and equipment

32.30.15 Other articles and equipment for sports or outdoor games; swimming pools and paddling pools

32.30.16 Fishing rods, other line fishing tackle; articles for hunting or fishing n.e.c.

32.30.9 Sub-contracted operations as part of manufacturing of sports goods

32.30.99 Sub-contracted operations as part of manufacturing of sports goods

32.4 Games and toys

32.40 Games and toys

32.40.1 Dolls representing only human beings; toys representing animals or non-human creatures; parts thereof

32.40.11 Dolls representing only human beings

32.40.12 Toys representing animals or non-human creatures

32.40.13 Parts and accessories of dolls representing human beings

32.40.2 Toy trains and their accessories; other reduced-size models or construction sets and constructional toys

32.40.20 Toy trains and their accessories; other reduced-size models or construction sets and constructional toys

32.40.3 Other toys, including toy musical instruments

32.40.31 Wheeled toys designed to be ridden by children; dolls' carriages

32.40.32 Puzzles

32.40.39 Games and toys n.e.c.

32.40.4 Other games

32.40.41 Playing cards

32.40.42 Articles for billiards, articles for funfair, table or parlour games; other games, coin- or disc-operated

32.40.9 Sub-contracted operations as part of manufacturing of games and toys

32.40.99 Sub-contracted operations as part of manufacturing of games and toys

32.5 Medical and dental instruments and supplies

32.50 Medical and dental instruments and supplies

32.50.1 Medical, surgical and dental instruments and appliances

32.50.11 Instruments and appliances used in dental treatment

32.50.12 Medical, surgical or laboratory sterilisers

32.50.13 Syringes, needles, catheters, cannulae and the like; ophthalmic and other instruments and appliances n.e.c.

32.50.2 Therapeutic instruments and appliances; accessories, prostheses and orthopaedic appliances

32.50.21 Therapeutic instruments and appliances; breathing appliances

32.50.22 Artificial joints; orthopaedic appliances; artificial teeth; dental fittings; artificial parts of the body n.e.c.

32.50.23 Parts and accessories of prostheses and orthopaedic appliances

32.50.3 Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof

32.50.30 Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof

32.50.4 Spectacles, lenses and parts thereof

32.50.41 Contact lenses; spectacle lenses of any material

32.50.42 Spectacles, goggles and the like, corrective, protective or other

32.50.43 Frames and mountings for spectacles, goggles or the like

32.50.44 Parts of frames and mountings for spectacles, goggles or the like

32.50.5 Other articles for medical or surgical purposes

32.50.50 Other articles for medical or surgical purposes

32.50.9 Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances

32.50.99 Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances

32.9 Manufactured goods n.e.c.

32.91 Brooms and brushes

32.91.1 Brooms and brushes

32.91.11 Brooms and brushes for household cleaning

32.91.12 Tooth brushes, hair brushes and other toilet brushes for use on the person; artists' brushes, writing brushes and brushes for cosmetics

32.91.19 Other brushes n.e.c.**32.91.9 Sub-contracted operations as part of manufacturing of brooms and brushes****32.91.99 Sub-contracted operations as part of manufacturing of brooms and brushes****32.99 Other manufactured goods n.e.c.****32.99.1 Safety headgear; pens and pencils, boards, date, sealing or numbering stamps; typewriter ribbons, ink-pads****32.99.11 Safety headgear and other safety products**

This subcategory also includes:

- gas masks
- fire-resistant and protective safety clothing
- cork life preservers
- ear and noise plugs (e.g., for swimming and noise protection)
- metal safety headgear and other metal personal safety devices
- linemen's safety belts and other belts for occupational use

32.99.12 Ball point pens; felt-tipped and other porous-tipped pens and markers; propelling or sliding pencils**32.99.13 Indian ink drawing pens; fountain pens, stylograph pens and other pens****32.99.14 Sets of writing implements, pen- and pencil-holders and similar holders; parts thereof****32.99.15 Pencils, crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks****32.99.16 Slates and boards; date, sealing or numbering stamps and the like; typewriter or similar ribbons; ink-pads****32.99.2 Umbrellas; walking-sticks; buttons; button-moulds; fasteners; parts thereof****32.99.21 Umbrellas and sun umbrellas; walking-sticks, seat-sticks, whips and the like****32.99.22 Parts, trimmings and accessories of umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips and the like****32.99.23 Press-fasteners, snap-fasteners, press-studs and parts thereof; buttons; slide fasteners****32.99.24 Button moulds and other parts of buttons; button blanks; parts of slide fasteners****32.99.3 Products of human or animal hair; similar products of textile materials****32.99.30 Products of human or animal hair; similar products of textile materials****32.99.4 Lighters, pipes and parts thereof; articles of combustible material; liquid or liquefied gas fuels****32.99.41 Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders and parts thereof****32.99.42 Parts of lighters; pyrophoric alloys; articles of combustible materials**

32.99.43 Liquid or liquefied-gas fuels for lighters, in containers of a capacity • 300 cm³

32.99.5 Other articles n.e.c.

32.99.51 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes

32.99.52 Combs, hair-slides and the like; hairpins; curling pins; scent sprays and mounts and heads therefore

32.99.53 Instruments, apparatus and models designed for demonstrational purposes

32.99.54 Candles, tapers and the like

32.99.55 Artificial flowers, foliage and fruit and parts thereof

32.99.59 Other miscellaneous articles n.e.c.

This subcategory also includes:
- burial coffins

32.99.6 Taxidermy services

32.99.60 Taxidermy services

32.99.9 Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.

32.99.99 Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.

33 Repair and installation services of machinery and equipment

33.1 Repair services of fabricated metal products, machinery and equipment

33.11 Repair services of fabricated metal products

33.11.1 Repair and maintenance services of fabricated metal products

33.11.11 Repair and maintenance services of structural metal products

33.11.12 Repair and maintenance services of tanks, reservoirs and containers of metal

33.11.13 Repair and maintenance services of steam generators, except central heating hot water boilers

33.11.14 Repair and maintenance services of weapons and ammunition

33.11.19 Repair and maintenance services of other fabricated metal products

33.12 Repair services of machinery

33.12.1 Repair and maintenance services of general-purpose machinery

33.12.11 Repair and maintenance services of engines and turbines, except aircraft, vehicle and cycle engines

33.12.12 Repair and maintenance services of fluid power equipment, other pumps, compressors, taps and valves

33.12.13 Repair and maintenance services of bearings, gears, gearing and driving elements

33.12.14 Repair and maintenance services of ovens, furnaces and furnace burners

33.12.15 Repair and maintenance services of lifting and handling equipment

This subcategory excludes:

- repair and maintenance works of lifts and escalators, see 43.29.19

33.12.16 Repair and maintenance services of office machinery and equipment (except computers and peripheral equipment)

33.12.17 Repair and maintenance services of power-driven hand tools

33.12.18 Repair and maintenance services of non-domestic cooling and ventilation equipment

33.12.19 Repair and maintenance services of other general-purpose machinery n.e.c.

33.12.2 Repair and maintenance services of special-purpose machinery

33.12.21 Repair and maintenance services of agricultural and forestry machinery

This subcategory excludes:

- repair services of lawnmowers, edgers, trimmers and similar garden equipment, see 95.22.10

33.12.22 Repair and maintenance services of metal forming machinery and machine tools

33.12.23 Repair and maintenance services of machinery for metallurgy

33.12.24 Repair and maintenance services of machinery for mining, quarrying and construction

33.12.25 Repair and maintenance services of machinery for food, beverage and tobacco processing

33.12.26 Repair and maintenance services of machinery for textile, apparel and leather production

33.12.27 Repair and maintenance services of machinery for paper and paperboard production

33.12.28 Repair and maintenance services of machinery for plastics and rubber

33.12.29 Repair and maintenance services of other special-purpose machinery

33.13 Repair services of electronic and optical equipment

33.13.1 Repair and maintenance services of electronic and optical equipment

33.13.11 Repair and maintenance services of instruments and appliances for measuring, testing and navigation

33.13.12 Repair and maintenance services of irradiation, electromedical and electrotherapeutic equipment

33.13.13 Repair and maintenance services of professional optical instruments and photographic equipment

33.13.19 Repair and maintenance services of other professional electronic equipment

33.14 Repair services of electrical equipment

33.14.1 Repair and maintenance services of electrical equipment

33.14.11 Repair and maintenance of electric motors, generators, transformers and electricity distribution and control apparatus

33.14.19 Repair and maintenance services of other professional electrical equipment

33.15 Repair and maintenance services of ships and boats

33.15.1 Repair and maintenance services of ships and boats

33.15.10 Repair and maintenance services of ships and boats

33.16 Repair and maintenance services of aircraft and spacecraft

33.16.1 Repair and maintenance services of aircraft and spacecraft

33.16.10 Repair and maintenance services of aircraft and spacecraft

33.17 Repair and maintenance services of other transport equipment

33.17.1 Repair and maintenance services of other transport equipment

33.17.11 Repair and maintenance services of railway locomotives and rolling-stock

33.17.19 Repair and maintenance services of other transport equipment n.e.c.

33.19 Repair services of other equipment

33.19.1 Repair services of other equipment

33.19.10 Repair services of other equipment

33.2 Installation services of industrial machinery and equipment

33.20 Installation services of industrial machinery and equipment

33.20.1 Installation services of fabricated metal products, except machinery and equipment

33.20.11 Installation services of steam generators, except central heating hot water boilers, including installation services for metal pipe systems in industrial plants

33.20.12 Installation services of other fabricated metal products, except machinery and equipment

33.20.2 Installation services of general-purpose machinery

33.20.21 Installation services of office and accounting machinery

33.20.29 Installation services of other general-purpose machinery n.e.c.

33.20.3 Installation services of special-purpose machinery

33.20.31 Installation services of industrial machinery and equipment for agriculture

33.20.32 Installation services of metal forming machinery

33.20.33 Installation services of industrial machinery and equipment for metallurgy

33.20.34 Installation services of industrial machinery and equipment for mining

33.20.35 Installation services of industrial machinery and equipment for food, beverages and tobacco processing

33.20.36 Installation services of industrial machinery and equipment for textiles, apparel and leather production

33.20.37 Installation services of industrial machinery and equipment for paper and paperboard production

33.20.38 Installation services of industrial machinery and equipment for plastic and rubber production

33.20.39 Installation services of other special-purpose machinery

33.20.4 Installation services of electronic and optical equipment

33.20.41 Installation services of professional medical machinery and precision and optical instruments

33.20.42 Installation services of professional electronic equipment

33.20.5 Installation services of electrical equipment

33.20.50 Installation services of electrical equipment

33.20.6 Installation services of industrial process control equipment

33.20.60 Installation services of industrial process control equipment

33.20.7 Installation services of other goods n.e.c.

33.20.70 Installation services of other goods n.e.c.

SECTION D ELECTRICITY, GAS, STEAM AND AIR CONDITIONING**35 Electricity, gas, steam and air conditioning****35.1 Electricity, transmission and distribution services****35.11 Electricity****35.11.1 Electricity****35.11.10 Electricity**

This subcategory includes:

- electric energy, such as thermal, nuclear, gas turbine, diesel, hydroelectric and other renewable

35.12 Transmission services of electricity**35.12.1 Transmission services of electricity****35.12.10 Transmission services of electricity**

This subcategory includes:

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

This subcategory excludes:

- distribution services of electricity, see 35.13.10
- installation works of electricity meters, see 43.21.10

35.13 Distribution services of electricity**35.13.1 Distribution services of electricity****35.13.10 Distribution services of electricity**

This subcategory includes:

- operation services 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
- maintenance services of electric meters

This subcategory excludes:

- transmission services of electricity, see 35.12.10
- installation works of electricity meters, see 43.21.10
- reading of electric meters, see 82.99.19

35.14 Trade services of electricity**35.14.1 Trade services of electricity****35.14.10 Trade services of electricity**

This subcategory includes:

- sale services of electricity to the user
- services provided by electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others
- operation services of electricity and transmission capacity exchanges for electric power

35.2 Manufactured gas; distribution services of gaseous fuels through mains

35.21 Manufactured gas**35.21.1 Coal gas, water gas, producer gas and similar gases, other than petroleum gases****35.21.10 Coal gas, water gas, producer gas and similar gases, other than petroleum gases**

This subcategory includes:

- gas for the purpose of gas supply by carbonation of coal, from by-products of agriculture or from waste

This subcategory excludes:

- crude natural gas, see 06.20.10
- refined petroleum products, see 19.20.3
- industrial gases, see 20.11.1

35.22 Distribution services of gaseous fuels through mains**35.22.1 Distribution services of gaseous fuels through mains****35.22.10 Distribution services of gaseous fuels through mains**

This subcategory includes:

- distribution and supply of gaseous fuels of all kinds through a system of mains
- maintenance services of gas meters

This subcategory excludes:

- installation services of gas meters, see 43.22.20
- transportation services of gases by pipelines, see 49.50.11
- reading of gas meters, see 82.99.19

35.23 Trade services of gas through mains**35.23.1 Trade services of gas through mains****35.23.10 Trade services of gas through mains**

This subcategory includes:

- sale services of gas to the user through mains
- services by gas brokers or agents that arrange the sale of gas over gas distribution systems operated by others
- commodity and transport exchanges for gaseous fuels

This subcategory excludes:

- wholesale services for gaseous fuels, see 46.71.13
- retail services for bottled gas, see 47.00.85

35.3 Steam and air conditioning supply services**35.30 Steam and air conditioning supply services****35.30.1 Steam and hot water; steam and hot water supply services****35.30.11 Steam and hot water****35.30.12 Steam and hot water supply services through mains**

This subcategory includes:

- steam and hot water supply services for heating, power and other purposes

This subcategory excludes:

- reading of household heating meters, see 82.99.19

35.30.2 Ice; cooled air and chilled water supply services**35.30.21 Ice, including ice for cooling (i.e. non-food) purposes**

35.30.22 Cooled air and chilled water supply services

This subcategory includes:

- cooled air and chilled water supply services through mains
- ice supply services

SECTION E WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION SERVICES

36 Natural water; water treatment and supply services

36.0 Natural water; water treatment and supply services

36.00 Natural water; water treatment and supply services

36.00.1 Natural water

36.00.11 Drinking water

36.00.12 Non-drinking water

36.00.2 Treatment and distribution services of water through mains

36.00.20 Treatment and distribution services of water through mains

This subcategory includes:

- purification services of water for water supply purposes
- treatment services of water for industrial and other purposes
- distribution services of water through mains
- operation services of irrigation canals
- maintenance services of water meters

This subcategory also includes:

- distribution services of water by trucks or other means

This subcategory excludes:

- operation services of irrigation systems for agricultural purposes, see 01.61.10
- treatment services of wastewater in order to prevent pollution, see 37.00.11
- installation services of water meters, see 43.22.11
- (long-distance) transport services of water via pipelines, see 49.50.19
- reading of water meters, see 82.99.19

36.00.3 Trade services of water through mains

36.00.30 Trade services of water through mains

37 Sewerage services; sewage sludge

37.0 Sewerage services; sewage sludge

37.00 Sewerage services; sewage sludge

37.00.1 Sewerage services

37.00.11 Sewage removal and treatment services

This subcategory includes:

- sewage removal services usually provided using equipment such as waste pipes, sewers or drains
- sewage treatment services (including human and industrial wastewater, water from swimming pools etc.) by means of physical, chemical and biological processes like dilution, screening, filtering, sedimentation etc.
- maintenance and cleaning services of sewers and drains, including sewer rodding

This subcategory excludes:

- collection or purification of water, see 36.00
- distribution of water through mains, see 36.00.20
- construction, repair and alteration of sewers, see 42.21.2

37.00.12 Treatment services of cesspools and septic tanks

This subcategory includes:

- emptying and cleaning of cesspools and septic tanks
- servicing of chemical toilets

This subcategory excludes:

- decontamination services of groundwater and surface water at the place of pollution, see 39.00.11 and 39.00.12 respectively
- cleaning and deblocking of drainpipes in buildings, see 43.22.11

37.00.2 Sewage sludge**37.00.20 Sewage sludge****38 Waste collection, treatment and disposal services; materials recovery services****38.1 Waste; waste collection services****38.11 Non-hazardous waste; collection services of non-hazardous waste**

This class also includes:

- collection services of construction and demolition waste
- collection and removal services of debris such as brush and rubble
- collection services of waste output of textile mills

38.11.1 Collection services of non-hazardous recyclable waste**38.11.11 Collection services of non-hazardous recyclable waste, municipal**

This subcategory includes:

- waste collection specifically designed for the collection of non-hazardous recyclable materials:
 - whether pre-sorted or commingled waste, such as cardboard, paper, plastic, glass, aluminium, steel and organic yard waste from residential dwellings, including curbside collection, back door collection, or automated collection on a regular or flexible schedule

38.11.19 Collection services of non-hazardous recyclable waste, other

This subcategory includes:

- waste collection specifically designed for the collection of non-hazardous recyclable materials:
 - whether pre-sorted or commingled, such as cardboard, paper, plastic, glass, aluminium, steel, and other recyclable materials from non-residential locations, on a regular or flexible schedule

38.11.2 Collection services of non-hazardous non-recyclable waste**38.11.21 Collection services of non-hazardous non-recyclable waste, municipal**

This subcategory includes:

- general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from residential dwellings, including curbside collection, back door collection, or automated collection on a regular or flexible schedule

38.11.29 Collection services of non-hazardous non-recyclable waste, other

This subcategory includes:

- general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from non-residential locations, on a regular or flexible schedule

38.11.3 Non-recyclable non-hazardous waste, collected**38.11.31 Non-recyclable non-hazardous municipal waste****38.11.39 Other non-recyclable non-hazardous waste****38.11.4 Wrecks, for dismantling****38.11.41 Vessels and other floating structures, for breaking up****38.11.49 Wrecks, other than vessels and floating structures, for dismantling****38.11.5 Other recyclable non-hazardous waste, collected****38.11.51 Glass waste****38.11.52 Paper and paperboard waste****38.11.53 Used pneumatic tyres of rubber****38.11.54 Other rubber waste****38.11.55 Plastic waste****38.11.56 Textile waste****38.11.57 Leather waste****38.11.58 Non-hazardous metal waste****38.11.59 Other non-hazardous recyclable waste, n.e.c.**

This subcategory also includes:

- mixed collected materials intended for recycling, for example mixed metal and plastic waste

38.11.6 Services of transfer facilities for non-hazardous waste**38.11.61 Services of transfer facilities for non-hazardous recyclable waste**

This subcategory excludes:

- operation services of facilities where commingled recoverable materials are sorted into distinct categories, see 38.32.1

38.11.69 Services of transfer facilities for other non-hazardous waste

This subcategory excludes:

- non-hazardous waste treatment services for final disposal, see 38.21.10

38.12 Hazardous waste; collection services of hazardous waste

38.12.1 Collection services of hazardous waste

This category excludes:

- remediation and clean up services of contaminated buildings, mine sites, soil, ground water, e.g. asbestos removal, see 39.00.1

38.12.11 Collection services of hazardous medical and other biohazardous waste

This subcategory includes:

- waste collection specifically designed for the collection of:
 - pathological wastes such as anatomical wastes, non-anatomical wastes, sharp wastes, such as needles and scalpels
 - other biological-infectious wastes from hospitals, medical practices, dental practices, medical laboratories
 - other biohazardous wastes from non-residential locations

38.12.12 Collection services of other hazardous industrial waste

This subcategory includes:

- waste collection specifically designed for the collection of:
 - hazardous wastes (except medical and biological) that may be hazardous to human health or the environment and that require special handling techniques specified by legislation or regulation e.g. nuclear waste, used oils from shipment or garages

38.12.13 Collection services of hazardous municipal waste

This subcategory includes:

- waste collection specifically designed for the collection of:
 - residential hazardous waste including materials that may be hazardous to human health or the environment that require special handling techniques specified by legislation or regulation, e.g. used batteries

38.12.2 Hazardous waste, collected**38.12.21 Spent (irradiated) fuel elements (cartridges) of nuclear reactors****38.12.22 Pharmaceutical waste****38.12.23 Other medical hazardous waste****38.12.24 Hazardous chemical waste****38.12.25 Waste oils****38.12.26 Hazardous metal waste****38.12.27 Waste and scrap of primary cells, primary batteries and electric accumulators****38.12.29 Other hazardous waste****38.12.3 Services of transfer facilities for hazardous waste****38.12.30 Services of transfer facilities for hazardous waste**

This subcategory includes:

- services of drop-off centres, transfer stations and container stations

38.2 Waste treatment and disposal services**38.21 Treatment and disposal services of non-hazardous waste**

38.21.1 Non-hazardous waste treatment for final disposal services**38.21.10 Non-hazardous waste treatment for final disposal services****38.21.2 Non-hazardous waste disposal services****38.21.21 Sanitary landfill services**

This subcategory includes:

- disposal of non-hazardous waste on or in a sanitary landfill which meets the sanitary landfill criteria specified by legislation or regulation, i.e. designed to prevent leaking etc.

38.21.22 Other landfill services

This subcategory includes:

- disposal of non-hazardous waste on or in landfills other than a sanitary one

38.21.23 Incineration services of non-hazardous waste

This subcategory includes:

- incineration of non-hazardous waste in a facility that meets legal standard and requirements for incineration of non-hazardous waste

38.21.29 Other non-hazardous waste disposal services

This subcategory includes other non-hazardous waste disposal services, such as:

- services of chemical or biological reduction of agricultural waste, and similar treatment services
- composting services
- processing of agricultural and other waste in order to obtain biogas

38.21.3 Waste organic solvents**38.21.30 Waste organic solvents****38.21.4 Ashes and residues from waste incineration****38.21.40 Ashes and residues from waste incineration****38.22 Treatment and disposal services of hazardous waste****38.22.1 Nuclear and other hazardous waste treatment services****38.22.11 Nuclear waste treatment services****38.22.19 Other hazardous waste treatment services**

This subcategory includes:

- treatment to reduce, eliminate, or transform hazardous waste

Processes include biological, chemical, and/or physical procedures or incineration.

These procedures may lead to a disposable residual or result in the recovery of a recyclable material.

38.22.2 Nuclear and other hazardous waste disposal services**38.22.21 Nuclear waste disposal services****38.22.29 Other hazardous waste disposal services**

This subcategory includes:

- disposal services for hazardous waste at a facility that meets legal standards for the disposal of hazardous waste, such as at approved controlled containment facilities or landfills

38.3 Materials recovery services; secondary raw materials**38.31 Dismantling services of wrecks****38.31.1 Dismantling services of wrecks****38.31.11 Shipbreaking services****38.31.12 Dismantling services of wrecks, other than vessels and floating structures**

This subcategory includes:

- dismantling services of wrecks, such as cars, computers, etc., in order to obtain and separate recoverable materials

This subcategory excludes:

- dismantling services of vessels and other floating structures, see 38.31.11

38.32 Sorted materials recovery services; secondary raw materials**38.32.1 Sorted materials recovery services**

This category includes sorted materials recovery services on a fee or contract basis.

This category excludes:

- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc. without an industrial process, see 46.77.10

38.32.11 Sorted metal materials recovery services

This subcategory includes:

- processing services of metal waste and scrap and of metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical.

Examples 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
- stripping of used goods such as cars in order to obtain reusable parts
- stripping of used goods such as cars or refrigerators to strip them of harmful waste (oil, cooling liquid, fuel, etc.)

38.32.12 Sorted non-metal materials recovery services

This subcategory includes:

- processing services of non-metal waste and scrap and of non-metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical. Examples are:

- reclaiming of rubber such as used tires to produce secondary raw material
- sorting and pelleting of plastics to produce secondary raw material for tubes, flower pots, pallets and the like
- 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 material

38.32.2 Metal secondary raw materials**38.32.21 Secondary raw material of precious metals****38.32.22 Secondary raw material of ferrous metals**

38.32.23 Secondary raw material of copper

38.32.24 Secondary raw material of nickel

38.32.25 Secondary raw material of aluminium

38.32.29 Other metal secondary raw materials

38.32.3 Non-metal secondary raw materials

38.32.31 Secondary raw material of glass

38.32.32 Secondary raw material of paper and paperboard

38.32.33 Secondary raw material of plastic

38.32.34 Secondary raw material of rubber

38.32.35 Secondary raw material of textile

38.32.39 Other non-metal secondary raw materials

39 Remediation services and other waste management services

39.0 Remediation services and other waste management services

39.00 Remediation services and other waste management services

This class includes:

- remediation services, i.e. services dealing with the effects of contamination through operation of facilities or through accidents. These services aim to eliminate or contain existing contamination of soil, water or air and have to be performed on-site.

39.00.1 Remediation and clean-up services

39.00.11 Remediation and clean-up services, soil and groundwater

This subcategory includes:

- services involved in implementing approved plans for the remediation of soil and groundwater on a contaminated site, that meet requirements specified by legislation or regulation

This subcategory also includes:

- clearing of mines and the like (including detonation)

This subcategory excludes:

- purification of water for water supply purposes, see 36.00.20

39.00.12 Remediation and clean-up services, surface water

This subcategory includes:

- services involved in implementing approved plans for the remediation of surface water on a contaminated site, that meet requirements specified by legislation or regulation

39.00.13 Remediation and clean-up services, air

This subcategory includes:

- services involved in implementing approved plans for the remediation of air on a contaminated site, that meet requirements specified by legislation or regulation

39.00.14 Building remediation services

This subcategory includes:

- development and implementation of a remediation plan that removes, destroys, contains, or otherwise reduces contaminants, such as asbestos, lead, radon, or other contaminants in a building

39.00.2 Other remediation and specialised pollution control services

39.00.21 Site remediation containment, control and monitoring services and other site remediation services

This subcategory includes:

- services involved in preventing additional or wider contamination on the site
- preventing the movement of uncontrolled contaminants from the site
- monitoring the site to determine the effectiveness of remediation activities
- controlling access to the contaminated site
- other site remediation services, n.e.c.

39.00.22 Other remediation services

This subcategory includes:

- other remediation services, such as:
 - environmental emergency response services
 - other remediation services, n.e.c.

This subcategory excludes:

- pest control in agriculture, see 01.61.10
- outdoor sweeping and watering of streets etc., see 81.29.12

39.00.23 Other specialised pollution control services

This subcategory includes:

- acidifying deposition ("acid rain") monitoring, controlling and damage assessment services
- other specialised pollution control services n.e.c.

This subcategory excludes:

- environmental consulting services, see 74.90.13

SECTION F CONSTRUCTIONS AND CONSTRUCTION WORKS

41 Buildings and building construction works

41.0 Buildings and building construction works

41.00 Buildings and building construction works

41.00.1 Residential buildings

41.00.10 Residential buildings

41.00.2 Non-residential buildings

41.00.20 Non-residential buildings

This subcategory includes:

- buildings used to house warehousing activities and the production and assembly activities of industrial establishments
- factories, plants and workshops
- buildings used, primarily occupied with, or engaged in commerce or work intended for commerce
- buildings used primarily in the wholesale and retail trade
- office buildings, bank buildings, air, rail or road transport terminals, parking garages and petrol and service stations
- indoor swimming pools and other indoor sport facilities and covered stadiums (ice rinks, gymnasias, indoor tennis courts, general-purpose sports halls, boat sheds, boxing rings, etc.)
- public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs
- hotels, motels, inns, hostels, restaurants and similar buildings
- educational buildings such as schools, colleges, universities, libraries, archives and museums
- health buildings such as hospitals and sanatoria
- non-residential buildings not elsewhere classified, such as religious buildings and prison buildings

41.00.3 Construction works for residential buildings (new works, additions, alterations and renovation works)

41.00.30 Construction works for residential buildings (new works, additions, alterations and renovation works)

This subcategory excludes:

- construction of special concrete or steel frameworks for buildings, see 43.99.40, 43.99.50

41.00.4 Construction works for non-residential buildings (new works, additions, alterations and renovation works)

41.00.40 Construction works for non-residential buildings (new works, additions, alterations and renovation works)

This subcategory includes:

- construction works for warehouses and industrial buildings (e.g. for manufacturing), light industrial buildings and agricultural buildings
- construction works for commercial or administrative buildings such as office buildings, bank buildings, conference centres, shopping centres, parking garages, petrol and service stations and air, rail or road transport terminals
- construction works for public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs
- construction works for hotels, motels, inns, hostels, restaurants and similar buildings
- construction works for educational buildings such as schools, colleges, universities, libraries, archives and museums
- construction works for health buildings such as hospitals and sanatoria
- construction works for indoor sports or recreation installations (ice rinks, gymnasia, indoor tennis courts, general-purpose sports halls, boat sheds, boxing rings, etc.)
- construction works for non-residential buildings not elsewhere classified, such as religious buildings and prison buildings

This subcategory excludes:

- construction works for mining and manufacturing other than buildings, see 42.99.21

42 Constructions and construction works for civil engineering

This division also includes development of civil engineering projects.

This division excludes development of building projects, see 41.00

42.1 Roads and railways; construction works for roads and railways**42.11 Roads and motorways; construction works for roads and motorways****42.11.1 Motorways, roads, streets and other vehicular or pedestrian ways and airfield runways****42.11.10 Motorways, roads, streets and other vehicular or pedestrian ways and airfield runways**

This subcategory includes:

- motorways (except elevated motorways), roads, streets and other vehicular and pedestrian ways
- guard rails and surfaced parking areas, driveways, vehicular and pedestrian underpasses and overpasses, and bicycle paths
- airfield runways, including taxiways and related airport structures other than buildings

This subcategory excludes:

- elevated motorways, see 42.13.10
- highway tunnels, see 42.13.10

42.11.2 Construction works for motorways, roads, streets and other vehicular or pedestrian ways and airfield runways

42.11.20 Construction works for motorways, roads, streets and other vehicular or pedestrian ways and airfield runways

This subcategory includes:

- construction works for foundations for highways, roads, streets, other vehicular and pedestrian ways and open car parks
- construction or restoration of road surface and parking lots with asphalt, concrete, etc.
- construction of footpaths, traffic-calming structures, cycle tracks, etc.
- installation works for crash barriers, low separating walls, traffic signs, etc.
- creation, maintenance and signposting of tracks and paths
- repair and maintenance works for roads
- construction works for airfield runways, including taxiways and aprons for aircraft
- painting works for markings on roads surfaces, parking lots and similar surfaces

This subcategory excludes:

- construction works for elevated highways, tunnels and bridges, see 42.13.20
- roadworks relating to pipelines and cables (water, drainage, gas, electricity, telephone, etc.), see 42.21, 42.22
- construction works for electricity power lines for railways, see 42.22.21

42.12 Railways and underground railways; construction works for railways and underground railways**42.12.1 Railways and underground railways****42.12.10 Railways and underground railways**

This subcategory includes:

- railway roadbeds for long-line and commuter rails, street tramways, and underground or elevated urban rapid transit systems
- railway electrification structures

This subcategory excludes:

- tunnels for underground rail traffic, see 42.13.10

42.12.2 Construction works for railways and underground railways**42.12.20 Construction works for railways and underground railways**

This subcategory includes:

- construction works for railways, including underground railways:
 - laying works of ballast and rails
 - installation works of switch gear, points and crossings
 - construction works of control and safety systems for railway tracks
 - construction works for funicular railways and cable car systems
- renovation or repair works for railway track

This subcategory excludes:

- construction works for tunnels for underground railways, see 42.13.20

42.13 Bridges and tunnels; construction works for bridges and tunnels**42.13.1 Bridges and tunnels**

42.13.10 Bridges and tunnels

This subcategory includes:

- bridges and viaducts of metal, concrete or other materials, for all types of land transport and for pedestrians
- elevated highways for motor vehicle traffic
- tunnels

This subcategory also includes:

- tunnel constructions related to underground railway traffic

This subcategory excludes:

- vehicular and pedestrian underpasses, see 42.11.10
- mining constructions, see 42.99.11

42.13.2 Construction works for bridges and tunnels**42.13.20 Construction works for bridges and tunnels**

This subcategory excludes:

- construction works for highways, roads, railways and airfield runways, see 42.11, 42.12
- water-associated works, see 42.91
- erection works of structural steel components, see 43.99.50
- shaft sinking, see 43.99.90

42.2 Constructions and construction works for utility projects**42.21 Constructions and construction works for utility projects for fluids****42.21.1 Utility constructions for fluids****42.21.11 Long-distance pipelines for fluids**

This subcategory includes:

- long-distance overland and submarine pipelines for the conveyance of petroleum products and gas
- long-distance overland and submarine pipelines for the conveyance of water or other products

This subcategory excludes:

- urban gas or water distribution systems through mains, see 42.21.12

42.21.12 Local pipelines for fluids

This subcategory includes:

- local pipelines for water, sewerage and other fluids

42.21.13 Irrigation systems (canals); water main and line constructions; water treatment plants, sewage disposal plants and pumping stations**42.21.2 Construction works for utility projects for fluids**

This category excludes:

- trenching works, see 43.12.12

42.21.21 Construction works for long-distance pipelines

This subcategory includes:

- construction works for long-distance overland, underground or submarine pipelines for:
 - oil and gas
 - water, sewage or rainwater
 - other fluids

42.21.22 Construction works for local pipelines, including ancillary works

This subcategory includes:

- construction works for local pipelines, including ancillary works, for:
 - water or sewage
 - hot-water
 - gas and steam
 - other fluids

42.21.23 Construction works for irrigation systems (canals), water mains and lines, water treatment plants, sewage disposal plants and pumping stations

This subcategory excludes:

- construction works on pipelines and on water and sewer mains, see 42.21.21 (long-distance) and 42.21.22 (local), respectively

42.21.24 Water well drilling and septic system installation works

This subcategory includes:

- special trade construction works involving drilling or digging water wells
- installation works of water well pumps and well piping systems
- septic system installation works

42.22 Constructions and construction works for utility projects for electricity and telecommunications**42.22.1 Utility constructions for electricity and telecommunications****42.22.11 Long-distance electricity power lines and communication lines**

This subcategory includes:

- long-distance high tension electric power transmission lines (cables)
- long-distance overland or submarine telecommunication transmission lines

42.22.12 Local electricity power lines and communication lines

This subcategory includes:

- local electricity power lines
- communication transmission lines (cables)
- ancillary works such as transmission towers including antennas and transformer stations and substations for distribution within local boundaries

42.22.13 Power plants

This subcategory includes:

- heavy electrical generating plants and equipment, including plants and equipment for nuclear-powered generating stations

42.22.2 Construction works for utility projects for electricity and telecommunications**42.22.21 Construction works for long-distance electricity power lines and communication lines**

This subcategory includes:

- construction and repair works for long-distance electricity power lines above ground, including for railways
- construction and repair works for long-distance submarine or underground electricity power lines
- construction and repair works for long-distance overland telecommunication transmission lines
- construction and repair works for long-distance submarine or underground telecommunication transmission lines

This subcategory excludes:

- construction works for local cables, see 42.22.22
- trenching works, see 43.12.12

42.22.22 Construction works for local electricity power lines and communication lines

This subcategory includes:

- construction and repair works for local electricity power lines, above ground and underground, including ancillary works such as construction works of transformer stations and substations for distribution within local boundaries
- construction and repair works for local communication transmission lines, above ground and underground, including ancillary works such as construction works of transmission towers
- construction works of antennas and transformer stations for distribution within local boundaries

This subcategory excludes:

- construction works for long-distance communication and power lines, see 42.22.21
- trenching works, see 43.12.12
- installation services of cable television lines within a building, see 43.21.10

42.22.23 Construction works for power plants

This subcategory includes:

- construction works for all kinds of power plants

42.9 Constructions and construction works for other civil engineering projects**42.91 Constructions and construction works for water projects****42.91.1 Coastal and port constructions, dams, locks and related hydro-mechanical structures****42.91.10 Coastal and port constructions, dams, locks and related hydro-mechanical structures**

This subcategory includes:

- harbour bottoms and harbour channels, breakwaters, piers, wharves and similar structures, and riverworks and canal construction for water transport traffic
- dams and similar water-retaining structures and embankments for coastal and other waterside areas

42.91.2 Construction works for coastal and port constructions, dams, locks and related hydro-mechanical structures**42.91.20 Construction works for coastal and port constructions, dams, locks and related hydro-mechanical structures**

This subcategory includes:

- construction works for harbour and river constructions, pleasure ports (marinas), quays, piers, jetties, docks and similar harbour installations, including repair
- construction works for dams and dykes, including repair
- construction and repair works for locks, floodgates, sluices, lifts, dry docks, slipways, barrages and other hydromechanical structures
- dredging works, rock and silt removal and other water-associated construction works
- underwater works (by divers, frogmen or other techniques) and various hydraulic engineering works
- construction and repair works for other waterworks and the repair of all the above

This subcategory excludes:

- laying of submarine cables, see 42.22.21
- construction works for power plants, see 42.22.23
- pile driving works, see 43.99.30

42.99 Constructions and construction works for other civil engineering projects n.e.c.**42.99.1 Other civil engineering constructions**

42.99.11 Mining and manufacturing constructions

This subcategory includes:

- mining and related facilities, such as mine loading and discharging stations, winding-shafts and towers, tunnels and drifts associated with mining operations
- manufacturing facilities of basic chemicals, compounds, pharmaceuticals and other chemicals
- chemical and related manufacturing facilities such as blast furnaces and coke ovens
- specialised facilities for manufacturing, not elsewhere classified, e.g., iron foundries

This subcategory excludes:

- industrial buildings that are not specialised for the manufacture of particular products, see 41.00.20

42.99.12 Sport and recreation constructions

This subcategory includes:

- grounds for sport generally played in open air such as football, baseball, rugby, track and field, car or bicycle races and horse races
- recreation installations, e.g., golf courses, beach installations, mountain refuges, park grounds and recreational park facilities

This subcategory excludes:

- indoor sport installations and accommodations for spectators, see 41.00.20

42.99.19 Other civil engineering constructions n.e.c.

This subcategory includes:

- subdivided land (parcels) including the prepared access to roads, communications and/or similar preliminary land improvements
- other civil engineering constructions, n.e.c.

42.99.2 Construction works for other civil engineering constructions**42.99.21 Construction works for mining and manufacturing**

This subcategory includes:

- construction and repair works for mining, e.g. loading and discharging stations, winding-shafts, iron foundries, blast furnaces and coke ovens
- construction and repair works for chemical and related facilities
- construction and repair works for other manufacturing facilities

This subcategory excludes:

- construction works for warehouses and industrial buildings, see 41.00.40

42.99.22 Construction works for structures of outdoor stadia and sport grounds

This subcategory includes:

- construction works of structures and flatwork for stadiums and other grounds for sports played in the open air such as football, baseball, rugby, track and field sports, motor racing, cycle racing and horse racing
- construction works for recreation installations, e.g. golf courses, beach installations, mountain refuges, park grounds and recreational park facilities

This subcategory excludes:

- site preparation and preliminary earthmoving work, see 43.12.1

42.99.29 Construction works for civil engineering constructions n.e.c.

This subcategory includes:

- subdividing and improving the land (parcels), including preparation of access to roads, communications and/or similar preliminary land improvements
- construction of other civil engineering constructions n.e.c.

43 Specialised construction works**43.1 Demolition and site preparation works****43.11 Demolition works**

43.11.1 Demolition works**43.11.10 Demolition works**

This subcategory includes:

- wrecking and demolition works for buildings and other structures
- wrecking and demolition works for streets and highways

43.12 Site preparation works**43.12.1 Site preparation works****43.12.11 Soil and land preparation works; clearance works**

This subcategory includes:

- preparation works for agricultural land
- preparation works for making sites ready for subsequent construction works, including blasting and rock removal works
- preparation works for mining: overburden removal and other development and preparation works of mineral properties and sites, including tunnelling, except for oil and gas extraction
- site clearance, clearance of undergrowth
- soil stabilisation
- horizontal drillings for the passage of cables or drainpipes
- digging of trenches for site drainage

This subcategory excludes:

- drilling services incidental to petroleum and natural gas extraction, see 09.10.11
- water well drilling, see 42.21.24

43.12.12 Excavating and earthmoving works

This subcategory includes:

- digging of trenches, for utilities, urban drainage, various roadworks, etc.
- digging of conventional ditches for various constructions
- contaminated top soil stripping works
- land re-creation works
- large-scale earthworks, excavations, sloping, earthmoving works in making embankments or cuttings, prior to highway construction (roads, motorways, railways, etc.)
- other excavating and earthmoving works n.e.c.

43.13 Test drilling and boring works**43.13.1 Test drilling and boring works****43.13.10 Test drilling and boring works**

This subcategory includes:

- test drilling and boring and core extraction works for construction, geophysical, geological or similar purposes

This subcategory excludes:

- drilling services incidental to petroleum and natural gas extraction, see 09.10.11
- test drilling and boring support services during mining activities, see 09.90.1
- water well drilling, see 42.21.24

43.2 Electrical, plumbing and other construction installation works**43.21 Electrical installation works****43.21.1 Electrical installation works**

43.21.10 Electrical installation works

This subcategory includes:

- special trade installation works involving the installation of basic electrical wiring circuits or fittings in buildings and other construction projects
- electrical works arising from the installation of appliances
- electrical wiring and fitting works for emergency power supply systems
- installation works for fire alarm systems and burglar alarm systems at the construction site
- installation works of all types of residential antenna including satellite antenna
- installation works of cable television lines within a building
- electrical installation works of telecommunications wiring
- electrical installation works of other electrical equipment, including electric solar energy collectors and baseboard heaters, of buildings
- installation works of electricity meters
- installation works of illumination and signalling systems for roads, airports and harbours

This subcategory excludes:

- installation works of electric motors, generators and transformers in power stations, see 33.20.50
- installation works for control and safety systems for railway tracks, see 42.12.20
- sprinkler installation works, see 43.22.11
- installation works for heating equipment, see 43.22.12
- fireproofing works, see 43.29.11

43.22 Plumbing, heat and air-conditioning installation works**43.22.1 Water plumbing, drain laying, heating, ventilation and air conditioning installation works****43.22.11 Water plumbing and drain laying works**

This subcategory includes:

- installation works involving primary hot- and cold-water piping systems (i.e., plumbing), including sprinkler installation
- installation works of fixed sanitary ware
- associated plumbing works
- installation works of pressurised water supplies for fire fighting (including fire plugs with hose and spout)
- drain laying works

This subcategory excludes:

- installation works of space heating apparatus, including associated pipe work, see 43.22.12

43.22.12 Heating, ventilation and air conditioning installation works

This subcategory includes:

- installation works of heating equipment (electric, gas, oil, non-electric solar energy collectors). Pipe works, duct works and related sheet metal works performed as an integral part of such works is included.
- installation and maintenance of central heating control systems
- connection to the district heating system
- repair and maintenance works of domestic boilers and burners
- construction works involving ventilation, refrigeration or air conditioning equipment for dwellings, computer centres, offices and shops. Pipe works, duct works and related sheet metal works performed as an integral part of such works is included.

This subcategory excludes:

- repair and maintenance services of industrial boilers, see 33.12.14
- installation, repair and maintenance works of industrial air conditioning and refrigeration equipment, see 33.12.18, 33.20.29
- electrical installation works for electric solar energy collectors and baseboard heaters, see 43.21.10
- chimney cleaning, see 81.22.13

43.22.2 Gas fitting installation works

43.22.20 Gas fitting installation works

This subcategory includes:

- installation works for the supply of various gases (oxygen in hospitals, for example) and connection of other gas-operated equipment

This subcategory excludes:

- space heating installation works, see 43.22.12
- ventilating and air conditioning works, see 43.22.12

43.29 Other construction installation works**43.29.1 Other construction installation works****43.29.11 Insulation works**

This subcategory includes:

- thermal insulation works involving weather-proofing insulating materials for exterior wall cavities
- thermal insulation works to hot and chilled water pipes, boilers and duct runs
- sound insulation works
- fireproofing works

This subcategory excludes:

- acoustical works, see 43.39.19
- waterproofing works, see 43.99.10

43.29.12 Fencing and railing installation works

This subcategory includes:

- installation works of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibreglass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises).
- special trade installation works of (metal) fire escape staircases

43.29.19 Other installation works n.e.c.

This subcategory includes:

- special trade installation works of lifts, escalators, travelators (moving sidewalks), including repair and maintenance
- installation works of automated and revolving doors
- installation works of blinds and awnings
- installation works of signs (luminous or not)
- installation works of lightning conductors
- installation works, not elsewhere classified, involving goods not regarded as part of the basic building structure
- other installation works n.e.c.

43.3 Building completion and finishing works**43.31 Plastering works****43.31.1 Plastering works****43.31.10 Plastering works**

This subcategory includes:

- construction works of interior and exterior plaster or stucco and of lathing materials
- dry walling works involving the installation of wallboard, generally of gypsum

This subcategory excludes:

- sound insulation works, see 43.29.11

43.32 Joinery installation works**43.32.1 Joinery installation works**

43.32.10 Joinery installation works

This subcategory includes:

- installation works of door and window frames and of doors (except of automated or revolving), windows, shutters, slatted shutters, garage doors, etc., made of any kind of material
- armouring of outside doors and installation works of armoured doors
- installation works of fire doors
- installation works of interior staircases, construction of wall cupboards, installation works of fitted kitchen units
- installation works of clapboard, panelling, etc.
- installation works of movable partitions and false ceilings on metallic structures
- installation works of verandas and conservatories for private houses

This subcategory excludes:

- installation works of fencing and railings, see 43.29.12
- installation works of automated and revolving doors, see 43.29.19
- ornamental iron work, see 43.39.11
- assembly services of self-standing furniture, see 95.24.10

43.33 Floor and wall covering works**43.33.1 Tiling works****43.33.10 Tiling works**

This subcategory includes:

- construction works of laying or setting ceramic, concrete or stone wall tiles, floor tiles and flagstones inside or outside of buildings and other structures
- decorative covering of exterior walls of buildings with ceramic materials, stone, brick, etc.

43.33.2 Other floor laying and covering, wall covering and wall papering works**43.33.21 Terrazzo, marble, granite and slate works**

This subcategory includes:

- construction works of poured-in-place terrazzo and interior marble, granite or slate works

This subcategory excludes:

- installation work of tiles, see 43.33.10

43.33.29 Other floor laying and covering, wall covering and wall papering works n.e.c.

This subcategory includes:

- laying of carpeting, linoleum and other flexible floor coverings. Related finishing works are included.
- laying works of wood floors and wooden floor and wall coverings, including parquet and other wood flooring. Related finishing works such as sanding, wax polishing, sealing, etc. are included.
- hanging works of paper and other flexible wall coverings
- wall paper removal works

This subcategory excludes:

- installation works of stone, concrete and ceramic floor tiles, see 43.33.10
- installation works of concrete floors (except concrete tiles), see 43.99.40

43.34 Painting and glazing works**43.34.1 Painting works**

43.34.10 Painting works

This subcategory includes:

- painting works (principally decorative) of building interiors and similar works (application of coatings, lacquer, etc.)
- painting works of building exteriors (principally for protection)
- painting works of railings, gratings, doors and window frames of buildings, etc.
- painting works of other engineering structures
- paint removal works

This subcategory excludes:

- painting works of markings on road surfaces, parking lots and similar surfaces, see 42.11.20
- waterproofing works, see 43.99.10

43.34.2 Glazing works**43.34.20 Glazing works**

This subcategory includes:

- installation works of glass cladding, mirror walls and other glass products
- closed-in works such as window glass installation works

This subcategory excludes:

- installation of prefabricated window units, see 43.32.10

43.39 Other building completion and finishing works**43.39.1 Other building completion and finishing works****43.39.11 Ornamentation fitting works**

This subcategory includes:

- installation works of standard or custom fabricated sheet metal components
- decorative iron or steel works and ornamental or architectural metal works
- installation works of grilles covering radiators

This subcategory excludes:

- installation work of sheet metal roofing, see 43.91.19

43.39.19 Other building completion and finishing works n.e.c.

This subcategory includes:

- acoustic works involving the application of acoustic panels, tiles and other materials to interior walls and ceilings
- cleaning of new buildings after construction
- building completion and finishing works n.e.c.

This subcategory excludes:

- sound insulation works, see 43.29.11

43.9 Other specialised construction works**43.91 Roofing works****43.91.1 Roofing works****43.91.11 Roof framing works**

This subcategory includes:

- construction works involving the installation of roof frames

43.91.19 Other roofing works

This subcategory includes:

- construction works involving the installation of any kind of roof coverings
- construction works of guttering and spouting, roof shingling and metal roofing

This subcategory excludes:

- roof painting work, see 43.34.10

43.99 Other specialised construction works n.e.c.**43.99.1 Waterproofing works****43.99.10 Waterproofing works**

This subcategory includes:

- waterproofing works on flat roofs and roof terraces
- waterproofing works on the outside of constructions and other subterranean structures
- damp proofing

This subcategory excludes:

- insulation works, see 43.29.11

43.99.2 Scaffolding works**43.99.20 Scaffolding works**

This subcategory includes:

- scaffold and work-platform erecting and dismantling works, excluding rental of scaffolding and work platforms

This subcategory excludes:

- rental services of scaffolding without erection and dismantling, see 77.32.10

43.99.3 Pile driving works; foundation works**43.99.30 Pile driving works; foundation works**

This subcategory excludes:

- excavation work, see 43.12.12
- concreting work, see 43.99.40

43.99.4 Concreting works**43.99.40 Concreting works**

This subcategory includes:

- casting of concrete in form and other works generally making use of concrete, (general foundations, base courses, raft foundations, stanchions, floors, etc.)
- works involving the construction of form and reinforcement
- consolidation of foundations
- erection works of reinforced concrete frame requiring specialised skills or equipment because of its size or the method used
- construction of domes and thin shells in concrete
- special trade construction works involving steel bending and welding for reinforced concreting on construction projects

This subcategory excludes:

- prefabrication of concrete members for construction, see 23.61.12
- ready-mixed concrete, see 23.63.10
- construction works involving the paving of streets, highways and public sidewalks, see 42.11.20
- construction works for bridges and elevated highways, see 42.13.20
- construction works for tunnels, see 42.13.20

43.99.5 Structural steel components erection works

43.99.50 Structural steel components erection works

This subcategory includes:

- special trade construction works on steel frameworks
- erection works of prefabricated, structural steel components for buildings and for other structures such as bridges, overhead cranes or electricity transmission towers
- erection of curtain walls
- associated welding works

43.99.6 Masonry and bricklaying works**43.99.60 Masonry and bricklaying works**

This subcategory includes:

- bricklaying, block laying, stone setting and other masonry works

This subcategory excludes:

- floor and wall covering works, see 43.33
- concreting work, see 43.99.40

43.99.7 Assembly and erection works of prefabricated constructions**43.99.70 Assembly and erection works of prefabricated constructions**

This subcategory includes:

- installation, assembly and erection services of prefabricated structures and constructions
- installation services of all types of street furniture (e.g. bus shelters, benches)

This subcategory excludes:

- assembly and erection of complete buildings, see 41.00.30, 41.00.40
- erection services of prefabricated steel components, see 43.99.50

43.99.9 Specialised construction works n.e.c.**43.99.90 Specialised construction works n.e.c.**

This subcategory includes:

- construction works of factory chimneys
- construction works of refractory linings for furnaces, etc.
- construction works for outdoor swimming pools
- construction works of ornamental fire places
- steam cleaning, sand blasting and similar specialised construction works for building exteriors
- rental of crane and other building equipment, which cannot be allocated to a specific construction service, with operator
- other specialised construction works n.e.c.

This subcategory excludes:

- rental of construction equipment with operator for a specific construction service, see the specific construction service in section F

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

45 Wholesale and retail trade and repair services of motor vehicles and motorcycles

45.1 Trade services of motor vehicles

45.11 Trade services of cars and light motor vehicles

45.11.1 Wholesale trade services of cars and light motor vehicles

This category includes:

- wholesale trade services of both new and second-hand cars and light motor vehicles, except on a fee or contract basis

45.11.11 Wholesale trade services of passenger motor vehicles

45.11.12 Wholesale trade services of specialised passenger motor vehicles such as ambulances and minibuses, etc. and off road motor vehicles (with a weight • 3,5 tons)

45.11.2 Specialised store retail trade services of cars and light motor vehicles

45.11.21 Specialised store retail trade services of new passenger motor vehicles

45.11.22 Specialised store retail trade services of used passenger motor vehicles

45.11.23 Specialised store retail trade services of new specialised passenger motor vehicles such as ambulances and minibuses, etc. and off-road motor vehicles (with a weight • 3,5 tons)

45.11.24 Specialised store retail trade services of used specialised passenger motor vehicles such as ambulances and minibuses, etc. and off-road motor vehicles (with a weight • 3,5 tons)

45.11.3 Other retail trade services of cars and light motor vehicles

45.11.31 Internet retail trade services of cars and light motor vehicles

45.11.39 Other retail trade services of cars and light motor vehicles n.e.c.

45.11.4 Wholesale trade services on a fee or contract basis of cars and light motor vehicles

45.11.41 Internet wholesale trade services on a fee or contract basis of cars and light motor vehicles

45.11.49 Other wholesale trade services on a fee or contract basis of cars and light motor vehicles

45.19 Trade services of other motor vehicles

45.19.1 Wholesale trade services of other motor vehicles

This category includes:

- wholesale trade services of both new and second-hand lorries, trucks, buses and other heavy motor vehicles, including camping vehicles, except on a fee or contract basis

45.19.11 Wholesale trade services of lorries, trucks, trailers, semi-trailers and buses**45.19.12 Wholesale trade services of camping vehicles such as caravans and motor homes****45.19.2 Specialised store retail trade services of other motor vehicles****45.19.21 Specialised store retail trade services of lorries, trucks, trailers, semi-trailers and buses****45.19.22 Specialised store retail trade services of camping vehicles such as caravans and motor homes****45.19.3 Other retail trade services of other motor vehicles****45.19.31 Internet retail trade services of other motor vehicles****45.19.39 Other retail trade services of motor vehicles n.e.c.****45.19.4 Wholesale trade services on a fee or contract basis of other motor vehicles****45.19.41 Internet wholesale trade services on a fee or contract basis of other motor vehicles****45.19.49 Other wholesale trade services on a fee or contract basis of other motor vehicles****45.2 Maintenance and repair services of motor vehicles****45.20 Maintenance and repair services of motor vehicles****45.20.1 Maintenance and repair services of cars and light goods motor vehicles****45.20.11 Ordinary maintenance and repair services (except electrical system, tyre and body repair services) of cars and light goods motor vehicles****45.20.12 Electrical system repair services of cars and light goods motor vehicles****45.20.13 Tyre repair services, including wheel adjustment and balancing of cars and light goods motor vehicles****45.20.14 Body repair and similar services (door, lock, window, repainting, collision repair) of cars and light goods motor vehicles****45.20.2 Maintenance and repair services of other motor vehicles****45.20.21 Ordinary maintenance and repair services (except electrical system and body repair services) of other motor vehicles****45.20.22 Electrical system repair services of other motor vehicles****45.20.23 Body repair and similar services (door, lock, window, repainting, collision repair) of other motor vehicles**

45.20.3 Car-washing, polishing and similar services

45.20.30 Car-washing, polishing and similar services

45.3 Trade services of motor vehicle parts and accessories

45.31 Wholesale trade services of motor vehicle parts and accessories

45.31.1 Wholesale trade services of motor vehicle parts and accessories

This category includes:

- wholesale trade services of motor vehicle parts and accessories, except on a fee or contract basis

45.31.11 Wholesale trade services of rubber tyres and inner tubes for tyres

45.31.12 Wholesale trade services of other motor vehicle parts and accessories

45.31.2 Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories

45.31.20 Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories

45.32 Retail trade services of motor vehicle parts and accessories

45.32.1 Specialised store retail trade services of motor vehicle parts and accessories

45.32.11 Specialised store retail trade services of tyres

45.32.12 Specialised store retail trade services of other motor vehicle parts and accessories

45.32.2 Other retail trade services of parts and accessories of motor vehicles

45.32.21 Internet retail trade services of parts and accessories of motor vehicles

45.32.22 Mail order retail trade services of parts and accessories of motor vehicles

45.32.29 Other retail trade services of parts and accessories of motor vehicles n.e.c.

This subcategory includes:

- retail trade of parts and accessories of motor vehicles in:
 - non-specialised stores
 - stalls and markets
 - other n.e.c.

45.4 Trade, maintenance and repair services of motorcycles and related parts and accessories

45.40 Trade, maintenance and repair services of motorcycles and related parts and accessories

This class also includes:

- trade, maintenance and repair services of mopeds and related parts and accessories

This class excludes:

- trade, maintenance and repair services of bicycles and related parts and accessories

45.40.1 Wholesale trade services of motorcycles and related parts and accessories

45.40.10 Wholesale trade services of motorcycles and related parts and accessories

- 45.40.2 Specialised store retail trade services of motorcycles and related parts and accessories**
- 45.40.20 Specialised store retail trade services of motorcycles and related parts and accessories**
- 45.40.3 Other retail trade services of motorcycles and related parts and accessories**
- 45.40.30 Other retail trade services of motorcycles and related parts and accessories**
- 45.40.4 Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories**
- 45.40.40 Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories**
- 45.40.5 Maintenance and repair services of motorcycles**
- 45.40.50 Maintenance and repair services of motorcycles**
- 46 Wholesale trade services, except of motor vehicles and motorcycles**
- 46.1 Wholesale trade services on a fee or contract basis**
- 46.11 Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods**
- 46.11.1 Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods**
- 46.11.11 Wholesale trade services on a fee or contract basis of live animals**
- 46.11.12 Wholesale trade services on a fee or contract basis of flowers and plants**
- 46.11.19 Wholesale trade services on a fee or contract basis of other agricultural raw materials, textile raw materials and semi-finished goods**
- 46.12 Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals**
- 46.12.1 Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals**
- 46.12.11 Wholesale trade services on a fee or contract basis of solid, liquid and gaseous fuels and related products**
- 46.12.12 Wholesale trade services on a fee or contract basis of metal ores and metal in primary forms**
- 46.12.13 Wholesale trade services on a fee or contract basis of industrial chemicals, fertilisers and agrochemical products**
- 46.13 Wholesale trade services on a fee or contract basis of timber and building materials**
- 46.13.1 Wholesale trade services on a fee or contract basis of timber and building materials**

46.13.11 Wholesale trade services on a fee or contract basis of timber and products of timber

46.13.12 Wholesale trade services on a fee or contract basis of building materials

46.14 Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft

46.14.1 Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft

46.14.11 Wholesale trade services on a fee or contract basis of computers, software, electronic and telecommunications equipment and other office equipment

46.14.12 Wholesale trade services on a fee or contract basis of ships, aircraft and other transport equipment n.e.c.

46.14.19 Wholesale trade services on a fee or contract basis of other machinery and industrial equipment n.e.c.

46.15 Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery

46.15.1 Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery

46.15.11 Wholesale trade services on a fee or contract basis of furniture

46.15.12 Wholesale trade services on a fee or contract basis of radio, television and video equipment

46.15.13 Wholesale trade services on a fee or contract basis of hardware and hand tools

46.15.19 Wholesale trade services on a fee or contract basis of cutlery and household goods n.e.c.

46.16 Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods

46.16.1 Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods

46.16.11 Wholesale trade services on a fee or contract basis of textiles

This subcategory includes sales on a fee or contract basis of:

- yarn and fabrics
- household linens, curtains, net curtains and diverse household articles of textile materials

46.16.12 Wholesale trade services on a fee or contract basis of clothing, fur and footwear

46.16.13 Wholesale trade services on a fee or contract basis of leather goods and travel accessories

46.17 Wholesale trade services on a fee or contract basis of food, beverages and tobacco

46.17.1 Wholesale trade services on a fee or contract basis of food, beverages and tobacco

46.17.11 Wholesale trade services on a fee or contract basis of food

46.17.12 Wholesale trade services on a fee or contract basis of beverages

46.17.13 Wholesale trade services on a fee or contract basis of tobacco

46.18 Wholesale trade services on a fee or contract basis of other particular products

46.18.1 Wholesale trade services on a fee or contract basis of other particular products

46.18.11 Wholesale trade services on a fee or contract basis of pharmaceutical and medical goods, perfumery and toilet articles and cleaning materials

46.18.12 Wholesale trade services on a fee or contract basis of games and toys, sports goods, bicycles, books, newspapers, magazines and stationary, musical instruments, watches, clocks and jewellery, photographic and optical equipment

46.18.19 Wholesale trade services on a fee or contract basis of other particular products n.e.c.

This subcategory includes sales on a fee or contract basis of:

- paper and paperboard
- wood in the rough
- waste and scrap and materials for recycling
- particular ranges of products n.e.c.

46.19 Wholesale trade services on a fee or contract basis of a variety of goods

46.19.1 Wholesale trade services on a fee or contract basis of a variety of goods

46.19.10 Wholesale trade services on a fee or contract basis of a variety of goods

46.2 Wholesale trade services of agricultural raw materials and live animals

46.21 Wholesale trade services of grain, unmanufactured tobacco, seeds and animal feeds

46.21.1 Wholesale trade services of grain, seeds and animal feeds

46.21.11 Wholesale trade services of grain

46.21.12 Wholesale trade services of seeds (other than oil seeds)

46.21.13 Wholesale trade services of oil seeds and oleaginous fruits

46.21.14 Wholesale trade services of animal feeds

46.21.19 Wholesale trade services of other agricultural raw materials n.e.c.

46.21.2 Wholesale trade services of unmanufactured tobacco

46.21.20 Wholesale trade services of unmanufactured tobacco

46.22 Wholesale trade services of flowers and plants

46.22.1 Wholesale trade services of flowers and plants

46.22.10 Wholesale trade services of flowers and plants**46.23 Wholesale trade services of live animals****46.23.1 Wholesale trade services of live animals****46.23.10 Wholesale trade services of live animals**

This subcategory also includes:

- wholesale trade services of pet animals

46.24 Wholesale trade services of hides, skins and leather**46.24.1 Wholesale trade services of hides, skins and leather****46.24.10 Wholesale trade services of hides, skins and leather****46.3 Wholesale trade services of food, beverages and tobacco****46.31 Wholesale trade services of fruit and vegetables****46.31.1 Wholesale trade services of fruits and vegetables****46.31.11 Wholesale trade services of fresh fruit and vegetables****46.31.12 Wholesale trade services of processed fruit and vegetables****46.32 Wholesale trade services of meat and meat products****46.32.1 Wholesale trade services of meat and meat products****46.32.11 Wholesale trade services of meat (including poultry)****46.32.12 Wholesale trade services of meat products (including poultry products)****46.33 Wholesale trade services of dairy products, eggs and edible oils and fats****46.33.1 Wholesale trade services of dairy products, eggs and edible oils and fats****46.33.11 Wholesale trade services of dairy products****46.33.12 Wholesale trade services of eggs****46.33.13 Wholesale trade services of edible oils and fats****46.34 Wholesale trade services of beverages****46.34.1 Wholesale trade services of beverages****46.34.11 Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages****46.34.12 Wholesale trade services of alcoholic beverages****46.35 Wholesale trade services of tobacco products**

- 46.35.1 Wholesale trade services of tobacco products**
- 46.35.10 Wholesale trade services of tobacco products**
- 46.36 Wholesale trade services of sugar and chocolate and sugar confectionery**
- 46.36.1 Wholesale trade services of sugar, chocolate and sugar confectionery**
- 46.36.11 Wholesale trade services of sugar**
- 46.36.12 Wholesale trade services of bakery products**
- 46.36.13 Wholesale trade services of chocolate and sugar confectionery**
- 46.37 Wholesale trade services of coffee, tea, cocoa and spices**
- 46.37.1 Wholesale trade services of coffee, tea, cocoa and spices**
- 46.37.10 Wholesale trade services of coffee, tea, cocoa and spices**
- 46.38 Wholesale trade services of other food, including fish, crustaceans and molluscs**
- 46.38.1 Wholesale trade services of fish, crustaceans and molluscs**
- 46.38.10 Wholesale trade services of fish, crustaceans and molluscs**
- 46.38.2 Wholesale trade services of other food products**
- 46.38.21 Wholesale trade services of homogenised food preparations and dietetic food**
- 46.38.29 Wholesale trade services of other food products n.e.c.**
- 46.39 Non-specialised wholesale trade services of food, beverages and tobacco**
- 46.39.1 Wholesale trade services of food, beverages and tobacco, non-specialised**
- 46.39.11 Wholesale trade services of frozen food, non-specialised**
- 46.39.12 Wholesale trade services of food, not frozen, beverages and tobacco, non-specialised**
- 46.4 Wholesale trade services of household goods**
- 46.41 Wholesale trade services of textiles**
- 46.41.1 Wholesale trade services of textiles**
- 46.41.11 Wholesale trade services of yarn**
- 46.41.12 Wholesale trade services of fabrics**
- 46.41.13 Wholesale trade services of household linens, curtains and diverse household articles of textile materials**

46.41.14 Wholesale trade services of haberdashery**46.42 Wholesale trade services of clothing and footwear****46.42.1 Wholesale trade services of clothing and footwear****46.42.11 Wholesale trade services of clothing****46.42.12 Wholesale trade services of footwear****46.43 Wholesale trade services of electrical household appliances****46.43.1 Wholesale trade services of electrical household appliances****46.43.11 Wholesale trade services of electrical household appliances, except radio, television and photographic goods****46.43.12 Wholesale trade services of radio, television, video and DVD equipment**

This subcategory also includes:

- wholesale trade services of car radio and TV equipment

46.43.13 Wholesale trade services of records, audio and video tapes, CDs and DVDs (except blank tapes)**46.43.14 Wholesale trade services of photographic and optical goods****46.44 Wholesale trade services of china and glassware and cleaning materials****46.44.1 Wholesale trade services of china and glassware and cleaning materials****46.44.11 Wholesale trade services of glassware, china and pottery****46.44.12 Wholesale trade services of cleaning materials****46.45 Wholesale trade services of perfume and cosmetics****46.45.1 Wholesale trade services of perfume and cosmetics****46.45.10 Wholesale trade services of perfume and cosmetics**

This subcategory includes:

- wholesale trade services of perfumery, cosmetics and soaps

46.46 Wholesale trade services of pharmaceutical goods**46.46.1 Wholesale trade services of pharmaceutical goods****46.46.11 Wholesale trade services of basic pharmaceutical products and pharmaceutical preparations****46.46.12 Wholesale trade services of surgical, medical and orthopaedic instruments and devices****46.47 Wholesale trade services of furniture, carpets and lighting equipment****46.47.1 Wholesale trade services of furniture, carpets and lighting equipment**

46.47.11 Wholesale trade services of household furniture

46.47.12 Wholesale trade services of lighting equipment

46.47.13 Wholesale trade services of carpets and rugs

46.48 Wholesale trade services of watches and jewellery

46.48.1 Wholesale trade services of watches and jewellery

46.48.10 Wholesale trade services of watches and jewellery

46.49 Wholesale trade services of other household goods

46.49.1 Wholesale trade services of cutlery and domestic metal ware, wickerwork, cork goods and other household articles n.e.c.

46.49.11 Wholesale trade services of cutlery and domestic metal ware

46.49.12 Wholesale trade services of wickerwork, cork goods, cooper's ware and other wooden ware

46.49.19 Wholesale trade services of household articles and equipment n.e.c.

46.49.2 Wholesale trade services of books, magazines and stationery

46.49.21 Wholesale trade services of books

46.49.22 Wholesale trade services of magazines and newspapers

46.49.23 Wholesale trade services of stationery

46.49.3 Wholesale trade services of other consumer goods

46.49.31 Wholesale trade services of musical instruments

46.49.32 Wholesale trade services of games and toys

46.49.33 Wholesale trade services of sports goods (incl. bicycles)

46.49.34 Wholesale trade services of leather goods and travel accessories

46.49.35 Wholesale trade services of stamps and coins

46.49.36 Wholesale trade services of souvenirs and arts

46.49.39 Wholesale trade services of other consumer goods n.e.c.

46.5 Wholesale trade services of information and communication equipment

46.51 Wholesale trade services of computers, computer peripheral equipment and software

46.51.1 Wholesale trade services of computers, computer peripheral equipment and software

46.51.10 Wholesale trade services of computers, computer peripheral equipment and software

46.52 Wholesale trade services of electronic and telecommunications equipment and parts

46.52.1 Wholesale trade services of electronic and telecommunications equipment and parts

46.52.11 Wholesale trade services of telecommunications equipment and parts

46.52.12 Wholesale trade services of electronic equipment and parts

46.52.13 Wholesale trade services of blank audio and video tapes and diskettes, magnetic and optical disks CDs and DVDs

46.6 Wholesale trade services of other machinery, equipment and supplies

46.61 Wholesale trade services of agricultural machinery, equipment and supplies

46.61.1 Wholesale trade services of agricultural machinery, equipment and supplies

46.61.11 Wholesale trade services of agricultural and forestry machinery, equipment and supplies, including tractors

46.61.12 Wholesale trade services of lawn and garden machinery, equipment and supplies

46.62 Wholesale trade services of machine tools

46.62.1 Wholesale trade services of machine tools

46.62.11 Wholesale trade services of machine tools for working wood

46.62.12 Wholesale trade services of machine tools for working metal

46.62.19 Wholesale trade services of machine tools for working other materials

46.63 Wholesale trade services of mining, construction and civil engineering machinery

46.63.1 Wholesale trade services of mining, construction and civil engineering machinery

46.63.10 Wholesale trade services of mining, construction and civil engineering machinery

46.64 Wholesale trade services of machinery for the textile industry and of sewing and knitting machines

46.64.1 Wholesale trade services of machinery for the textile industry and of sewing and knitting machines

46.64.10 Wholesale trade services of machinery for the textile industry and of sewing and knitting machines

46.65 Wholesale trade services of office furniture

46.65.1 Wholesale trade services of office furniture

46.65.10 Wholesale trade services of office furniture

46.66 Wholesale trade services of other office machinery and equipment**46.66.1 Wholesale trade services of other office machinery and equipment****46.66.10 Wholesale trade services of other office machinery and equipment****46.69 Wholesale trade services of other machinery and equipment****46.69.1 Wholesale trade services of other machinery and equipment****46.69.11 Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles****46.69.12 Wholesale trade services of machinery and equipment related supplies****46.69.13 Wholesale trade services of lifting and handling equipment****46.69.14 Wholesale trade services of machinery for the food, beverages and tobacco industry****46.69.15 Wholesale trade services of professional electrical machinery, apparatus and materials****46.69.16 Wholesale trade services of weapons and ammunitions****46.69.19 Wholesale trade services of other general and special-purpose machinery, apparatus and equipment****46.7 Other specialised wholesale trade services****46.71 Wholesale trade services of solid, liquid and gaseous fuels and related products****46.71.1 Wholesale trade services of solid, liquid and gaseous fuels and related products****46.71.11 Wholesale trade services of solid fuels****46.71.12 Wholesale trade services of motor spirit, including aviation spirit****46.71.13 Wholesale trade services of other liquid and gaseous fuels and related products****46.72 Wholesale trade services of metals and metal ores****46.72.1 Wholesale trade services of metals and metal ores****46.72.11 Wholesale trade services of iron ores****46.72.12 Wholesale trade services of non-iron ores****46.72.13 Wholesale trade services of iron and steel in primary forms****46.72.14 Wholesale trade services of non-iron metals in primary forms****46.73 Wholesale trade services of wood, construction materials and sanitary equipment****46.73.1 Wholesale trade services of wood, construction materials and sanitary equipment**

- 46.73.11 Wholesale trade services of wood in the rough**
- 46.73.12 Wholesale trade services of products of primary processing of wood**
- 46.73.13 Wholesale trade services of sanitary equipment**
- 46.73.14 Wholesale trade services of paints, varnishes and lacquers**
- 46.73.15 Wholesale trade services of flat glass**
- 46.73.16 Wholesale trade services of other construction materials**
- 46.73.17 Wholesale trade services of wallpaper**
- 46.73.18 Wholesale trade services of floor coverings (except carpets)**
- 46.74 Wholesale trade services of hardware, plumbing and heating equipment and supplies**
 - 46.74.1 Wholesale trade services of hardware, plumbing and heating equipment and supplies**
 - 46.74.11 Wholesale trade services of hardware**
 - 46.74.12 Wholesale trade services of plumbing and heating equipment and supplies**
 - 46.74.13 Wholesale trade services of hand tools**
- 46.75 Wholesale trade services of chemical products**
 - 46.75.1 Wholesale trade services of chemical products**
 - 46.75.11 Wholesale trade services of fertilisers and agro-chemical products**
 - 46.75.12 Wholesale trade services of industrial chemicals**
- 46.76 Wholesale trade services of other intermediate products**
 - 46.76.1 Wholesale trade services of other intermediate products**
 - 46.76.11 Wholesale trade services of paper and paperboard**
 - 46.76.12 Wholesale trade services of textile fibres**
 - 46.76.13 Wholesale trade services of plastics and rubber in primary forms**
 - 46.76.19 Wholesale trade services of intermediate products, other than agricultural, n.e.c.**
- 46.77 Wholesale trade services of waste and scrap**
 - 46.77.1 Wholesale trade services of waste and scrap**
 - 46.77.10 Wholesale trade services of waste and scrap**
- 46.9 Non-specialised wholesale trade services**

46.90 Non-specialised wholesale trade services**46.90.1 Non-specialised wholesale trade services****46.90.10 Non-specialised wholesale trade services****47 Retail trade services, except of motor vehicles and motorcycles****47.0 Retail trade services, except of motor vehicles and motorcycles****47.00 Retail trade services, except of motor vehicles and motorcycles****47.00.1 Retail trade services of fruit, vegetables, meat, fish, bakery and dairy products and eggs****47.00.11 Retail trade services of fresh fruit and vegetables****47.00.12 Retail trade services of processed fruit and vegetables****47.00.13 Retail trade services of meat****47.00.14 Retail trade services of meat products****47.00.15 Retail trade services of fish, crustaceans and molluscs****47.00.16 Retail trade services of bakery products****47.00.17 Retail trade services of sugar confectionery****47.00.18 Retail trade services of dairy products****47.00.19 Retail trade services of eggs****47.00.2 Retail trade services of other food products, beverages and tobacco****47.00.21 Retail trade services of coffee, tea, cocoa and spices****47.00.22 Retail trade services of edible oils and fats****47.00.23 Retail trade services of homogenised food preparations and dietetic food****47.00.24 Retail trade services of other food products n.e.c.****47.00.25 Retail trade services of alcoholic beverages****47.00.26 Retail trade services of other beverages****47.00.27 Retail trade services of tobacco products****47.00.3 Retail trade services of information and communication equipment****47.00.31 Retail trade services of computers, peripheral units and software**

This subcategory excludes:

- retail sale of blank disks and tapes, see 47.00.64

47.00.32 Retail trade services of telecommunications equipment**47.00.33 Retail trade services of audio and video equipment****47.00.4 Retail trade services of construction materials and hardware****47.00.41 Retail trade services of hardware****47.00.42 Retail trade services of paints, varnishes and lacquers****47.00.43 Retail trade services of flat glass****47.00.44 Retail trade services lawn and garden equipment****47.00.45 Retail trade services of plumbing and heating equipment and supplies****47.00.46 Retail trade services of sanitary equipment****47.00.47 Retail trade services of hand tools****47.00.49 Retail trade services of construction materials n.e.c.****47.00.5 Retail trade services of household articles****47.00.51 Retail trade services of textiles**

This subcategory includes retail trade services in specialised stores of:

- fabrics
- knitting yarn
- basic materials for rug, tapestry and embroidery making
- household linens, tablecloths, towels and diverse household articles of textile materials
- needles, knitting needles and similar articles

47.00.52 Retail trade services of curtains and net curtains**47.00.53 Retail trade services of wallpaper and floor coverings, carpets and rugs****47.00.54 Retail trade services of electrical household appliances****47.00.55 Retail trade services of furniture****47.00.56 Retail trade services of articles for lighting****47.00.57 Retail trade services of wooden ware, cork goods and wickerwork goods****47.00.58 Retail trade services of musical instruments and music scores****47.00.59 Retail trade services of crockery, glassware, china, pottery, cutlery and non-electrical household appliances, articles and equipment n.e.c.**

This subcategory includes:

- retail sale services of crockery, glassware, china, pottery and cutlery
- retail sale services of security systems, such as locking devices, safes, and vaults, without installation or maintenance services

47.00.6 Retail trade services of cultural and recreational goods

47.00.61 Retail trade services of books

47.00.62 Retail trade services of newspapers and magazines

47.00.63 Retail trade services of stationery

47.00.64 Retail trade services of music and video recordings

This subcategory also includes:

- retail sale of blank disks and tapes

47.00.65 Retail trade services of sporting equipment

47.00.66 Retail trade services of camping equipment

47.00.67 Retail trade services of games and toys

47.00.68 Retail trade services of stamps and coins

47.00.69 Retail trade services of souvenirs and arts

This subcategory excludes:

- retail trade services of antiques, see 47.00.91

47.00.7 Retail trade services of clothing, pharmaceutical and medical goods, toilet articles, flowers, plants, pet animals and pet food

47.00.71 Retail trade services of clothing

47.00.72 Retail trade services of footwear

47.00.73 Retail trade services of leather goods and travel accessories

47.00.74 Retail trade services of pharmaceutical goods

47.00.75 Retail trade services of medical and orthopaedic goods

47.00.76 Retail trade services of cosmetic and toilet articles

47.00.77 Retail trade services of flowers, plants and seeds

47.00.78 Retail trade services of fertilisers and agro-chemical products

47.00.79 Retail trade services of pet animals and pet food

47.00.8 Retail trade services of automotive fuel and other new goods n.e.c.

47.00.81 Retail trade services of automotive fuel

47.00.82 Retail trade services of watches and jewellery

47.00.83 Retail trade services of photographic, optical and precision equipment, services of opticians

47.00.84 Retail trade services of cleaning materials

47.00.85 Retail trade services of household fuel oil, bottled gas, coal and wood

47.00.86 Retail trade services of other non-food consumer products n.e.c.

47.00.87 Retail trade services of agricultural raw materials n.e.c.

This subcategory includes specialised store retail trade services of:

- grains, oilseeds, other agricultural seeds and agricultural animal feed
- live agricultural animals
- other agricultural raw materials n.e.c.

47.00.88 Retail trade services of machinery and equipment n.e.c.

This subcategory includes retail trade services of:

- office machinery and equipment
- industry-specific machinery and equipment and related operating supplies
- other machinery and equipment n.e.c.

47.00.89 Retail trade services of non-food non-consumer products n.e.c.

This subcategory includes retail trade services of:

- paper and paperboard
- minerals and other non-food non-consumer products n.e.c.

47.00.9 Retail trade services of second-hand goods

This category also includes:

- retail trade services via auctioning houses (retail)

47.00.91 Retail trade services of antiques

47.00.92 Retail trade services of second-hand books

47.00.99 Retail trade services of other second-hand goods

SECTION H TRANSPORTATION AND STORAGE SERVICES

49 Land transport services and transport services via pipelines

49.1 Passenger rail transport services, interurban

49.10 Passenger rail transport services, interurban

49.10.1 Passenger rail transport services, interurban

49.10.11 Passenger rail transport services for sightseeing

49.10.19 Other passenger rail transport services, interurban

This subcategory includes:

- interurban passenger transport services provided by railway, regardless of the distance covered and the class used
- transport services for accompanying vehicles, luggage, animals and other items

This subcategory excludes:

- passenger transport services by urban and suburban railways, see 49.31.10
- services incidental to railway transport such as switching and shunting services, railroad infrastructure operation services and passenger terminal services, see 52.21.1
- sleeping car services, see 55.90.13
- dining car services, see 56.10.12

49.2 Freight rail transport services

49.20 Freight rail transport services

49.20.1 Freight rail transport services

This category includes:

- freight transport services on mainline rail networks as well as shortline freight railroads

This category excludes:

- warehousing and storage services, see 52.10.1
- services incidental to railway transport such as switching and shunting services, railroad infrastructure operation services and freight terminal services, see 52.21.1
- cargo handling services, see 52.24.1

49.20.11 Railway transport services of freight by refrigerator cars

This subcategory includes:

- railway transport services of frozen or refrigerated goods, in special refrigerator cars

49.20.12 Railway transport services of freight by tanker cars, petroleum products

This subcategory includes:

- railway transport services of petroleum products (crude oil, natural gas and refined petroleum products) in special tank cars

49.20.13 Railway transport services of freight by tanker cars, bulk liquids and gases

This subcategory includes:

- railway transport services of other bulk liquids or gases in special tank cars

49.20.14 Railway transport services of intermodal containers

This subcategory includes:

- railway transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

49.20.15 Railway transport services of letters and parcels

This subcategory includes:

- railway transport services of mail on behalf of national and foreign postal authorities
- railway transport services of letters and parcels on behalf of postal and courier services

49.20.16 Railway transport services of dry bulk goods

This subcategory includes:

- railway transport services of dry bulk goods such as cereals, flours, cement, sand, coal, etc.

49.20.19 Other railway transport services of freight

This subcategory includes:

- railway transport services of cars, trucks and truck trailers
- railway transport services of live animals
- transport services by railway of other freight n.e.c.

This subcategory excludes:

- transport services by railway of passengers and their accompanying vehicles, see 49.10.19

49.3 Other passenger land transport services**49.31 Urban and suburban passenger land transport services****49.31.1 Urban and suburban railway transport services of passengers****49.31.10 Urban and suburban railway transport services of passengers**

This subcategory includes:

- urban and suburban passenger transport services by railway

Urban traffic is defined as traffic, the origin and destination of which are within the borders of the same urban unit; and suburban commuter traffic as traffic within a greater metropolitan area including contiguous cities.

- services provided by urban mass transit railways (underground or elevated railway)
- transport services of accompanying vehicles, luggage, animals and other items

This subcategory excludes:

- passenger transport services by inter-urban railways, see 49.10.1
- services provided by tramways, see 49.31.21

49.31.2 Other urban and suburban passenger land transport services**49.31.21 Urban and suburban scheduled road transport services of passengers**

This subcategory includes:

- passenger transport services over predetermined routes on a predetermined schedule open to any user by motor-bus, tramway, trolley bus and similar, rendered within the confines of a single city or group of contiguous cities
- transport services of accompanying luggage, animals and other items that may be carried at no extra cost

This subcategory also includes:

- operation services of funicular railways, aerial cableways, etc. if part of urban, suburban or metropolitan transit systems, rendered on a scheduled basis

This subcategory excludes:

- urban and suburban passenger transport services by railway, see 49.31.10

49.31.22 Mixed mode urban and suburban scheduled transport services of passengers

This subcategory includes:

- provision of services of urban and suburban passenger transport, using more than one mode of transport over regular routes and on regular schedules

49.32 Taxi operation services**49.32.1 Taxi operation services****49.32.11 Taxi services**

This subcategory includes:

- motorised taxi services, including urban, suburban and interurban
- non-scheduled airport shuttle services

These services are generally rendered on a distance-travelled basis and to a specific destination.

This subcategory also includes:

- connected reservation services

This subcategory excludes:

- man or animal-drawn taxi services, see 49.39.35
- water and air taxi services, see 50.30.19 and 51.10.12, respectively
- ambulance services, see 86.90.14

49.32.12 Rental services of passenger cars with driver

This subcategory includes:

- chauffeur-driven rental car services, wherever delivered, except taxi services

These services are generally supplied on a time basis to a limited number of passengers and frequently involve transportation to more than one destination.

49.39 Other passenger land transport services n.e.c.**49.39.1 Interurban and special-purpose scheduled passenger land transport services****49.39.11 Interurban scheduled road transport services of passengers**

This subcategory includes:

- interurban passenger transport services over predetermined routes on a predetermined schedule open to any user by motor bus, tramway, trolley bus and similar transport vehicles
- transport services of accompanying luggage, animals and other items that may be carried at no extra cost

49.39.12 Interurban special-purpose scheduled road transport services of passengers

This subcategory includes:

- interurban road passenger transport services over predetermined routes on a predetermined schedule for a specific segment of users
- scheduled interurban shuttle services, e.g. airport shuttles

49.39.13 Other special-purpose scheduled road transport services of passengers

This subcategory includes:

- urban and suburban passenger transport services over predetermined routes on a predetermined schedule for a specific segment of users, e.g. colleges or enterprises
- scheduled urban and suburban shuttle services, e.g. airport shuttles
- all passenger school bus services to carry pupils between their homes and school and between schools, including in rural areas

This subcategory excludes:

- taxi services, see 49.32.11
- non-scheduled airport shuttle services, see 49.32.11
- chauffeur-driven car rental services, see 49.32.12
- operation services of funiculars, aerial cableways, etc., if not part of urban, suburban or metropolitan transit systems, see 49.39.20
- sightseeing road transportation, see 49.39.32

49.39.2 Passenger transport services by funiculars, teleferics and ski-lifts**49.39.20 Passenger transport services by funiculars, teleferics and ski-lifts**

This subcategory includes:

- operation services of funiculars, teleferics, ski and cable lifts and similar services, if not part of urban, suburban or metropolitan transit systems

This subcategory excludes:

- operation services of funicular railways, aerial cableways, etc. if part of urban, suburban or metropolitan transit systems, see 49.31.21

49.39.3 Non-scheduled passenger land transport services**49.39.31 Rental services of buses and coaches with driver**

This subcategory includes:

- rental services of buses or coaches with operators for a period of time, not generally dependent on distance. The renter defines how and when the vehicles will be operated, determining schedules, routes, and other operational considerations.

This subcategory excludes:

- non-scheduled local bus or coach charter services, see 49.39.33
- non-scheduled long distance bus or coach charter services, see 49.39.34

49.39.32 Road transport services of passengers for sightseeing

This subcategory includes:

- sightseeing-bus services, including city tours

49.39.33 Non-scheduled local bus and coach charter services

This subcategory includes:

- non-scheduled chauffeur-driven hired bus and motor coach services within urban and suburban areas, generally rendered on a time and distance basis, frequently involving transportation to more than one destination

Unlike rental of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This subcategory excludes:

- rental services of buses with driver, see 49.39.31

49.39.34 Non-scheduled long distance bus and coach charter services

This subcategory includes:

- chauffeur-driven hired bus and motor coach services interurban and long distance, generally rendered on a time and distance basis, frequently involving transportation to more than one destination. Unlike rental of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This subcategory excludes:

- rental services of buses with driver, see 49.39.31

49.39.35 Road transport services of passengers by man- or animal-drawn vehicles

This subcategory includes:

- passenger transport services by man- or animal-drawn vehicles or conveyances such as rickshaws and by pack animals, provided that the services of an operator are provided with the vehicle or animals

This subcategory excludes:

- man- or animal-drawn passenger vehicle rental services without the services of a driver, see 77.12.19

49.39.39 Passenger land transport services n.e.c.

This subcategory includes:

- passenger transport services by vehicles with driver, n.e.c.
- transport services of accompanying luggage, animals and other items that may be carried at no extra cost

This subcategory excludes:

- ambulance services, see 86.90.14

49.4 Freight transport services by road and removal services**49.41 Freight transport services by road****49.41.1 Freight transport services by road**

This category excludes:

- crating and packing services for transport, see 52.29.20

49.41.11 Road transport services of freight by refrigerator vehicles

This subcategory includes:

- road transport services of frozen or refrigerated goods in special refrigerator trucks and cars

49.41.12 Road transport services of freight by tank trucks or semi-trailers, petroleum products

This subcategory includes:

- road transport services of petroleum products (crude oil, natural gas and refined petroleum products) in special tank trucks

49.41.13 Road transport services of freight by tank trucks or semi-trailers, other bulk liquids or gases

This subcategory includes:

- road transport services of other bulk liquids or gases in special tank trucks

This subcategory excludes:

- distribution services of water by trucks, see 36.00.20

49.41.14 Road transport services of intermodal containers

This subcategory includes:

- road transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

49.41.15 Road transport services of dry bulk goods

This subcategory includes:

- road transport services of dry bulk goods such as cereals, flours, cement, sand, coal, etc.

49.41.16 Road transport services of live animals

This subcategory includes:

- road transport services by specialised vehicles of live animals

49.41.17 Road transport services of freight by man- or animal-drawn vehicles

This subcategory includes:

- road transport services of freight by man- or animal-drawn vehicles

49.41.18 Road transport services of letters and parcels

This subcategory includes:

- transport services of letters and parcels by any mode of land transport, other than railway, on behalf of postal and courier services

This subcategory excludes:

- postal and courier services, see 53.10.1 and 53.20.1

49.41.19 Other road transport services of freight

This subcategory includes:

- road transport services by other specialised vehicles n.e.c.

Included here are transport of waste and waste materials (without collection or disposal), concrete and tarred macadam, cars, etc. by specialised vehicles.

- transportation by road of freight not elsewhere classified, by non-specialised vehicles

49.41.2 Rental services of trucks with operator**49.41.20 Rental services of trucks with operator**

This subcategory includes:

- truck and other motorised freight vehicle rental services, with driver

This subcategory excludes:

- road transport services of freight, see 49.41.1
- rental of trucks without driver, see 77.12.11

49.42 Removal services**49.42.1 Removal services****49.42.11 Removal services for households**

This subcategory includes:

- household goods and furniture removal (relocation) services, including ancillary services of packing and carrying and in-house moving

49.42.19 Other removal services

This subcategory includes:

- office equipment, machinery and furniture removal (relocation) services, including ancillary services of packing and carrying and in-house moving

49.5 Transport services via pipeline**49.50 Transport services via pipeline****49.50.1 Transport services via pipeline**

This category also includes:

- operation services of pump stations

49.50.11 Transport services via pipeline of crude or refined petroleum and petroleum products

49.50.12 Transport services via pipeline of natural gas

This subcategory excludes:

- liquefaction and regasification services of natural gas, see 09.10.13
- distribution services of natural gas through mains, see 35.22.10

49.50.19 Transport services via pipeline of other goods

This subcategory includes:

- transport services via pipeline of other chemical products, of coal slurry and of other products, n.e.c.

This subcategory excludes:

- distribution services of steam and of water through mains, see 35.30.12, 36.00.20

50 Water transport services**50.1 Sea and coastal passenger water transport services****50.10 Sea and coastal passenger water transport services****50.10.1 Sea and coastal passenger water transport services****50.10.11 Sea and coastal passenger water transport services by ferries**

This subcategory includes:

- sea and coastal passenger water transport services by ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis
- transport services of accompanying luggage, animals and other items that may be carried at no extra cost

50.10.12 Sea and coastal passenger water transport services on cruise ships

This subcategory includes:

- services provided by sea cruises, including transportation, accommodation, food services, recreational and other entertainment services in an all inclusive fare

50.10.19 Other sea and coastal passenger water transport services

This subcategory includes:

- sea and coastal passenger water transport services on scheduled or non-scheduled basis, regardless of the class of service, except by ferries and cruise ships
- transport services of passengers from port to port, including on freight ships
- transport services of accompanying luggage, animals and other items that may be carried at no additional cost

50.10.2 Rental services of sea and coastal water vessels for passengers with operator**50.10.20 Rental services of sea and coastal water vessels for passengers with operator**

This subcategory also includes:

- rental services of pleasure boats with operator (e.g. for fishing cruises)

This subcategory excludes:

- rental services of sea and coastal water vessels for freight with operator, see 50.20.21
- leasing or rental services of pleasure boats and yachts without operator, see 77.21.10
- leasing or rental services of commercial vessels without operator, see 77.34.10

50.2 Sea and coastal freight water transport services**50.20 Sea and coastal freight water transport services****50.20.1 Sea and coastal freight water transport services**

This category excludes:

- cargo handling services, see 52.24.1

50.20.11 Sea and coastal water transport services of frozen or refrigerated goods by refrigerator vessels

This subcategory includes:

- sea and coastal water transport services of frozen or refrigerated goods in special refrigerator compartments

This subcategory excludes:

- sea and coastal water transportation of liquid gas, see 50.20.13

50.20.12 Sea and coastal water transport services of crude oil by tankers**50.20.13 Sea and coastal water transport services of other bulk liquids or gases by tankers**

This subcategory includes:

- sea and coastal water transport services of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers

50.20.14 Sea and coastal water transport services of intermodal containers by container ships

This subcategory includes:

- sea and coastal water transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

50.20.15 Sea and coastal water transport services of dry bulk good

This subcategory includes:

- sea and coastal water transport services of dry bulk goods such as cereals, flours, cement, sand, coal, etc.

50.20.19 Other sea and coastal freight water transport services

This subcategory includes:

- sea and coastal water transport services of letters and parcels on behalf of postal and courier services
- sea and coastal water transport services of freight n.e.c.

50.20.2 Rental services of sea and coastal water vessels for freight with operator; towing and pushing services**50.20.21 Rental services of sea and coastal water vessels for freight with operator**

This subcategory includes:

- rental and leasing services of all types of self-propelled vessels with crew, such as tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels for sea and coastal water transport

This subcategory excludes:

- rental services of sea and coastal water vessels for passengers with operator, see 50.10.20
- leasing or rental services of commercial vessels without operator, see 77.34.10

50.20.22 Towing and pushing services on sea and coastal waters

This subcategory includes:

- towing and pushing services on sea and on coastal waters

These services are generally provided by vessels that do not themselves carry freight or passengers.

- towing services for oil rigs, floating cranes, dredging vessels and buoys, and for hulls and incomplete vessels

50.3 Inland passenger water transport services**50.30 Inland passenger water transport services****50.30.1 Inland passenger water transport services**

50.30.11 Inland passenger water transport services by ferries

This subcategory includes:

- passenger transport services on rivers, canals, lakes and other inland waterways by ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis
- transport services of accompanying vehicles, luggage, animals and other items

50.30.12 Inland passenger water transport services on cruises

This subcategory includes:

- inland water cruises, including transportation, accommodation, food services and other incidental services in an all inclusive fare

50.30.13 Sightseeing and excursion boat services**50.30.19 Other inland passenger water transport services**

This subcategory includes:

- passenger transport services on rivers, canals and other inland waters on a scheduled or non-scheduled basis by vessels other than ferries, cruise ships, sightseeing and excursion boats
- water taxis

50.30.2 Rental services of inland water vessels for passengers with operator**50.30.20 Rental services of inland water vessels for passengers with operator**

This subcategory also includes:

- rental services of inland water pleasure boats with operator

This subcategory excludes:

- rental services of inland water vessels for freight with operator, see 50.40.21
- leasing or rental services of pleasure boats without operator, see 77.21.10
- leasing or rental services of commercial vessels without operator, see 77.34.10

50.4 Inland freight water transport services**50.40 Inland freight water transport services****50.40.1 Inland freight water transport services**

This category excludes:

- cargo handling services, see 52.24.1

50.40.11 Inland water transport services of frozen and refrigerated goods by refrigerator vessels

This subcategory includes:

- inland water transport services of frozen or refrigerated goods in special refrigerator compartments

50.40.12 Inland water transport services of crude oil by tankers**50.40.13 Inland water transport services of other bulk liquids and gases by tankers**

This subcategory includes:

- inland water transport services of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers

50.40.14 Inland water transport services of intermodal containers by container ships

This subcategory includes:

- inland water transport services of individual articles and packages assembled and shipped in specially constructed containers designed for ease of handling in transport

50.40.19 Other inland freight water transport services

This subcategory includes:

- inland water transport services of freight n.e.c.

50.40.2 Rental services of inland water vessels for freight with operator; towing and pushing services**50.40.21 Rental services of inland water vessels for freight with operator**

This subcategory includes:

- rental and leasing services of all types of self-propelled, inland water vessels with operator, such as tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels

This subcategory excludes:

- rental services of inland water vessels for passengers with operator, see 50.30.20
- leasing or rental services of commercial vessels without operator, see 77.34.10

50.40.22 Towing and pushing services on inland waters

This subcategory includes:

- barge towing services on inland waterways and on canals, when provided by tugboats
- towing services of oil rigs, floating cranes, dredging vessels and buoys, and of hulls and incomplete vessels

This subcategory excludes:

- tugboat-assisted docking and undocking services, see 52.22.14

51 Air transport services**51.1 Passenger air transport services****51.10 Passenger air transport services****51.10.1 Passenger air transport services****51.10.11 Domestic scheduled air transport services of passengers**

This subcategory includes:

- passenger air transport services on regular domestic routes and on regular schedules supplied in aircraft (including helicopters) of any type
- associated transport services of passenger baggage and other items that may be carried at no extra cost

51.10.12 Domestic non-scheduled air transport services of passengers, except for sightseeing

This subcategory includes:

- passenger air transport services on a non-scheduled basis on domestic routes, supplied in aircraft (including helicopters) of any type
- associated transport services of passenger baggage and other items that may be carried at no extra cost

This subcategory excludes:

- sightseeing passenger air transport services, see 51.10.15
- rental services of passenger air transport equipment with operator, see 51.10.20

51.10.13 International scheduled air transport services of passengers

This subcategory includes:

- passenger air transport services on regular international routes and on regular schedules supplied in aircraft (including helicopters) of any type
- associated transport services of passenger baggage and other items that may be carried at no extra cost

51.10.14 International non-scheduled air transport services of passengers

This subcategory includes:

- passenger air transport services on a non-scheduled basis on international routes, supplied in aircraft (including helicopters) of any type
- associated transport services of passenger baggage and other items that may be carried at no extra cost

This subcategory excludes:

- sightseeing passenger air transport services, see 51.10.15
- rental services of passenger air transport equipment with operator, see 51.10.20

51.10.15 Non-scheduled passenger air transport services for sightseeing**51.10.2 Rental services of passenger air transport equipment with operator****51.10.20 Rental services of passenger air transport equipment with operator**

This subcategory includes:

- rental and leasing services of passenger air transport equipment or air transport equipment suitable for passenger and freight (including helicopters) with operator

These services are generally supplied on a time basis and several different destinations are frequently involved.

This subcategory excludes:

- rental services of air transport equipment without operator, see 77.35.10

51.2 Freight air transport and space transport services**51.21 Freight air transport services****51.21.1 Freight air transport services**

This category excludes:

- rental services of freight air transport equipment with operator, see 51.21.20

51.21.11 Scheduled air transport services of intermodal containers

This subcategory includes:

- scheduled air transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

51.21.12 Air transport services of letters and parcels

This subcategory includes:

- transport services of letters and parcels by air, scheduled or non-scheduled, on behalf of postal and courier services

51.21.13 Scheduled air transport services of other freight

This subcategory includes:

- scheduled air transport services of freight n.e.c.

51.21.14 Non-scheduled air transport services of other freight

This subcategory includes:

- non-scheduled air transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport
- non-scheduled air transport services of freight n.e.c.

51.21.2 Rental services of freight air transport equipment with operator

51.21.20 Rental services of freight air transport equipment with operator

This subcategory includes:

- rental and leasing services of freight-carrying aircraft (including helicopters) with operator

These services are generally supplied on a time basis and several different destinations are frequently involved.

This subcategory excludes:

- rental services of air transport equipment without operator, see 77.35.10

51.22 Space transport services**51.22.1 Space transport services****51.22.11 Space transport services of passengers****51.22.12 Space transport services of freight**

This subcategory includes:

- space transport services of freight
- launching and placing of satellites in space

This subcategory also includes:

- services provided by space laboratories

52 Warehousing and support services for transportation**52.1 Warehousing and storage services****52.10 Warehousing and storage services****52.10.1 Warehousing and storage services**

This category also includes:

- storage services of goods in foreign trade zones

52.10.11 Refrigerated storage services

This subcategory includes:

- storage and warehousing services for frozen or refrigerated goods, including perishable food products

This subcategory excludes:

- freezing of food on a fee or contract basis, see sub-contracted operations as part of manufacturing in division 10

52.10.12 Bulk liquid or gas storage services

This subcategory includes:

- bulk storage and warehousing services for liquids and gases, including oil and oil products, wine and the like

52.10.13 Grain storage services

This subcategory includes:

- storage services of grains
- operation services of grain silos

52.10.19 Other warehousing and storage services

This subcategory excludes:

- parking facilities for motor vehicles, see 52.21.24
- self-storage facility services, see 68.20.12
- rental services of vacant space, see 68.20.12

52.2 Support services for transportation

52.21 Services incidental to land transportation**52.21.1 Services incidental to railway transportation****52.21.11 Railway pushing or towing services**

This subcategory includes:

- railway pushing or towing services, e.g., the movement of wagons between terminal yards, industrial sidings and the like

52.21.19 Other services incidental to railway transportation

This subcategory includes:

- railway passenger terminal services (sale of tickets, reservations, luggage office, left-luggage office)
- operation services of railroad infrastructure
- other supporting services for railway transport, n.e.c.

This subcategory excludes:

- switching and shunting services, see 52.21.11
- railway freight cargo handling services for containerised freight, see 52.24.12
- railway freight cargo handling services for non-containerised freight or passenger baggage, see 52.24.19

52.21.2 Services incidental to road transportation**52.21.21 Bus station services**

This subcategory includes:

- passenger terminal services in connection with urban, suburban and interurban bus passenger transport (sale of tickets, reservations, luggage office, left-luggage office)

This subcategory excludes:

- baggage and freight handling services, see 52.24.19

52.21.22 Highway operation services

This subcategory includes:

- operation services of highways, roads, streets and causeways

This subcategory excludes:

- services of vehicle parking facilities, see 52.21.24

52.21.23 Bridges and tunnel operation services**52.21.24 Parking lot services**

This subcategory includes:

- parking services for motor vehicles, motorcycles and bicycles provided by car parks, parking lots and parking garages, whether or not roofed
- collection services of fees for parking on streets, roads and public places

This subcategory excludes:

- rental services of lock-up garages or garage premises for vehicles by the month or year, see 68.20.12
- valet car parking services, see 96.09.19

52.21.25 Towing services for private and commercial vehicles

This subcategory includes:

- towing services for distressed commercial and private vehicles
- towing services for other vehicles, e.g. for parking violations

52.21.29 Other services incidental to road transportation

This subcategory excludes:

- cleaning services for buses and other land transport vehicles, see 81.29.19

52.21.3 Services incidental to transportation via pipelines

52.21.30 Services incidental to transportation via pipelines**52.22 Services incidental to water transportation****52.22.1 Services incidental to water transportation****52.22.11 Port and waterway operation services (except cargo handling) on sea and coastal waters**

This subcategory includes:

- port operation services such as wharves, docks, piers, quays and other services connected with marine terminal facilities, including passenger terminal services in connection with sea and coastal waters
- services of locks, boat lifts, weirs, sluices
- services provided by lighthouses, lightships and light vessels, buoys, channel markers and similar navigation aids

This subcategory excludes:

- port storage and warehousing services, see 52.10.1
- pilotage services in connection with docking and undocking of vessels, see 52.22.13
- tugboat-assisted docking and undocking services, see 52.22.13
- stevedoring services:
 - for containerised freight, see 52.24.11
 - for non-containerised freight, see 52.24.13
- operation services of marinas, see 93.29.19

52.22.12 Inland waterway operation services (except cargo handling)

This subcategory includes:

- operating and maintenance services of boat, barge and ship canals, of canalised rivers and of other artificial or non artificial inland waterways
- services of locks, boat lifts, weirs, sluices
- services provided by lighthouses, lightships and light vessels, buoys, channel markers and similar navigation aids
- towing services on canals other than by tugboat, e.g., by tractors or locomotives on the tow-path

This subcategory excludes:

- port storage and warehousing services, see 52.10.1
- pilotage services in connection with docking and undocking of vessels, see 52.22.13
- tugboat-assisted docking and undocking services, see 52.22.13
- stevedoring services:
 - for containerised freight, see 52.24.11
 - for non-containerised freight, see 52.24.13

52.22.13 Pilotage and berthing services on sea and coastal waters

This subcategory includes:

- pilotage services, including the services of pilot vessels, on sea and coastal waters, whether supplied to conduct a vessel in or out of harbours or around navigational dangers
- tugboat services in connection with the docking and undocking of vessels of all types, on sea and coastal waters

This subcategory excludes:

- towing and pushing services on coastal waters or on open sea, see 50.20.22

52.22.14 Pilotage and berthing services on inland waters

This subcategory includes:

- pilotage services, including the services of pilot vessels, whether supplied to conduct a vessel in or out of harbours or around navigational dangers, in inland waters
- tugboat services in connection with the docking and undocking of vessels of all types, in inland waters

This subcategory excludes:

- towing and pushing services on inland waters, see 50.40.22

52.22.15 Vessel salvage and refloating services on sea and coastal waters

This subcategory includes:

- vessel salvage services, provided on sea and coastal waters
- towing services for vessels on sea and coastal waters

Such services consist of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels.

This subcategory excludes:

- towing services supplied to vessels on coastal waters or on open sea, see 50.20.22
- lifeboat services, marine fireboat services and other marine search and rescue services:
 - police services, see 84.24.11
 - other public order and safety affairs related services, see 84.24.19
 - marine fireboat services, see 84.25.11

52.22.16 Vessel salvage and refloating services in inland waters

This subcategory includes:

- vessel salvage services, provided on inland waters
- towing services for distressed vessels in inland waters

Such services consist of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels.

This subcategory excludes:

- towing services supplied to vessels on inland waters, see 50.40.22
- lifeboat services, marine fireboat services and other marine search and rescue services:
 - police services, see 84.24.11
 - other public order and safety affairs related services, see 84.24.19
 - marine fireboat services, see 84.25.11

52.22.19 Other services incidental to water transportation

This subcategory includes:

- water transport supporting services directly connected with vessel operations n.e.c., and not directly connected with vessel operations such as ice breaking, vessel registration, vessel laying-up and storage services, etc.

This subcategory excludes:

- disinfecting and exterminating services for vessels, see 81.29.11
- cleaning services for vessels, including removal of contamination by fuel and oil, see 81.29.19
- lifeboat services, marine fireboat services and other marine search and rescue services:
 - oil spill fighting services, see 39.00
 - police services, see 84.24.11
 - other public order and safety affairs related services, see 84.24.19
 - marine fireboat services, see 84.25.11

52.23 Services incidental to air transportation**52.23.1 Airport operation services (excluding cargo handling), air traffic control services and other services incidental to air transportation****52.23.11 Airport operation services, excluding cargo handling**

This subcategory includes:

- passenger air terminal services and ground services on air fields, including runway operating services

This subcategory excludes:

- air terminal cargo-handling services:
 - for containerised freight, see 52.24.12
 - for non-containerised freight or for passenger baggage, see 52.24.19

52.23.12 Air traffic control services

This subcategory includes:

- flight control tower operation services, including approach, landing and take-off control services

This subcategory also includes:

- services provided by airport-located radar stations

This subcategory excludes:

- radio navigational aid services, see 84.13.14

52.23.19 Other service activities incidental to air transportation

This subcategory includes other supporting services for air transport, such as:

- aircraft fire fighting and fire prevention services
- aircraft maintenance and upkeep services (excluding repair)
- hangar services
- aircraft towing

This subcategory excludes:

- disinfecting and exterminating services for aircraft, see 81.29.11
- runway cleaning and snow removal services, see 81.29.12
- cleaning services for aircraft, see 81.29.19
- air-sea rescue services, see 84.24.11, 84.25.19
- non-commercial flying school services, see 85.53.12

52.23.2 Services incidental to space transportation**52.23.20 Services incidental to space transportation****52.24 Cargo handling services****52.24.1 Cargo handling services****52.24.11 Container handling services at ports**

This subcategory includes:

- cargo handling services provided for freight in special containers at ports
- services of container freight terminal facilities at ports, i.e. stevedoring services (i.e. loading, unloading and discharging of vessels' containerised freight, at ports)

52.24.12 Other container handling services

This subcategory includes:

- cargo handling services provided for freight in special containers, except in ports
- services of container freight terminal facilities (not located in ports) for all modes of transport, including loading and unloading services for freight railway cars

52.24.13 Other cargo handling services at ports

This subcategory includes:

- services of freight terminal facilities, for stevedoring services (i.e. loading, unloading and discharging of vessels' non-containerised freight, at ports)

52.24.19 Other cargo handling services

This subcategory includes:

- cargo handling services provided for non-containerised freight or for passenger baggage
- cargo handling services incidental to freight transport n.e.c.

This subcategory also includes:

- baggage handling services at airports and at bus, rail or highway vehicle terminals

52.29 Other transportation support services**52.29.1 Freight transport agency services**

52.29.11 Ship-broker services**52.29.12 Other freight brokerage services**

This subcategory includes:

- aircraft space brokerage services
- other freight brokerage services n.e.c.

52.29.19 Other freight transport agency services

This subcategory includes:

- freight forwarding services (primarily transport organisation or arrangement services on behalf of the shipper or consignee)
- freight consolidation and break-bulk services

52.29.2 Other transportation support services n.e.c.**52.29.20 Other transportation support services n.e.c.**

This subcategory includes:

- type rating services (aircraft-specific permits for flying a particular type of plane)
- goods-handling services, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods

53 Postal and courier services**53.1 Postal services under universal service obligation****53.10 Postal services under universal service obligation****53.10.1 Postal services under universal service obligation**

This category excludes:

- services provided by private courier services, see 53.20.1
- financial intermediation services provided by post office saving banks and postal giro, see 64.19

53.10.11 Postal services under universal service obligation related to newspapers and periodicals

This subcategory includes:

- collection, transport and delivery services for newspapers, journals and periodicals, whether for domestic or foreign destinations, as rendered under a universal service obligation

53.10.12 Postal services under universal service obligation related to letters

This subcategory includes:

- collection, transport and delivery services for letters, brochures, leaflets and similar printed matter, whether for domestic or foreign destinations, as rendered a universal service obligation

53.10.13 Postal services under universal service obligation related to parcels

This subcategory includes:

- collection, transport and delivery services for parcels and packages, whether for domestic or foreign destinations, as rendered by the national postal administration

53.10.14 Post office counter services

This subcategory includes:

- services rendered at post office counters, e.g. sale of postage stamps, handling of certified or registered letters and parcels, and other post office counter services

53.10.19 Other postal services under universal service obligation

This subcategory includes:

- mailbox rental services, "poste restante" services, and public postal services n.e.c.

This subcategory excludes:

- telecommunications services, see division 61

53.2 Other postal and courier services

53.20 Other postal and courier services

53.20.1 Other postal and courier services

53.20.11 Multi-modal courier services

This subcategory includes:

- collection, transport and delivery services, whether for domestic or foreign destinations, for letters, parcels and packages, as rendered by courier and using one or more modes of transport, other than those rendered under a universal service obligation.

These services can be provided using either self-owned or public transport media. Included are the messenger services of bicycle couriers.

This subcategory excludes:

- messenger delivery services other than those by bicycle couriers, see 53.20.19

53.20.12 Food home delivery services

53.20.19 Other postal and courier services n.e.c.

This subcategory includes:

- local delivery services of purchases, except food
- local delivery services by freight taxis

This subcategory excludes:

- courier services including messenger services of bicycle couriers, see 53.20.11

SECTION I ACCOMMODATION AND FOOD SERVICES

55 Accommodation services

55.1 Hotel and similar accommodation services

55.10 Hotel and similar accommodation services

55.10.1 Room or unit accommodation services for visitors, with daily housekeeping (except time-share)

55.10.10 Room or unit accommodation services for visitors, with daily housekeeping (except time-share)

This subcategory includes:

- accommodation services consisting of rooms or units with daily housekeeping and other services, for persons away from their place of residence, in for example hotels, resort hotels, motels, apartment hotels, spa or conference hotels and similar establishments, typically provided on a daily or weekly basis

55.2 Holiday and other short stay accommodation services

55.20 Holiday and other short stay accommodation services

55.20.1 Holiday and other short stay accommodation services

55.20.11 Room or unit accommodation services for visitors in youth hostels and holiday cabins

This subcategory includes:

- accommodation services in youth hostels, mountain refuges and holiday cabins consisting of rooms or units with very limited or no housekeeping services provided

55.20.12 Room or unit accommodation services for visitors in time-share properties

This subcategory includes:

- accommodation services in time-share properties for visitors away from their usual place of residence

55.20.19 Other room or unit accommodation services for visitors, without daily housekeeping

This subcategory includes:

- accommodation services consisting of rooms or units with housekeeping services provided less than daily in for example holiday homes, visitor flats, bungalows and cottages, for persons away from their usual place of residence, typically provided on a daily or weekly basis

55.3 Camping ground, recreational vehicle park and trailer park services

55.30 Camping ground, recreational vehicle park and trailer park services

55.30.1 Camping ground, recreational vehicle park and trailer park services

55.30.11 Camping ground services

This subcategory includes:

- provision of space for a recreational vehicle or tent, for persons away from their place of residence, typically provided on a daily or weekly basis

This subcategory also includes:

- provision of space under protective shelters or plain bivouac facilities for placing tents and/or sleeping bags

This subcategory excludes:

- mountain refuges, cabins and youth hostels, see 55.20.11

55.30.12 Recreational vehicle park and trailer park services

This subcategory includes:

- provision of overnight accommodation, combined with food and recreational or training services in a combined package at a camp for adults, youth or children for which an all-inclusive fee is charged

55.9 Other accommodation services**55.90 Other accommodation services****55.90.1 Other accommodation services****55.90.11 Room or unit accommodation services for students in student residences and school dormitories**

This subcategory includes:

- room or unit accommodation services for students in student residences and dormitories attached to schools and universities

This subcategory excludes:

- provision of rooms or units in student residences to conference participants or visitors during holidays, see 55.20.19

55.90.12 Room or unit accommodation services for workers in workers hostels or camps

This subcategory includes:

- accommodation services for workers in workers hostels or camps usually on a short term or seasonal basis

55.90.13 Sleeping car and similar services in other transport media**55.90.19 Other accommodation services n.e.c.**

This subcategory includes:

- room or unit accommodation services for semi-permanent residents in rooming or boarding houses and residential clubs

This subcategory excludes:

- youth hostels, see 55.20.11
- student residences, school dormitories, see 55.90.11

56 Food and beverage serving services**56.1 Restaurant and mobile food serving services****56.10 Restaurant and mobile food serving services****56.10.1 Restaurant and mobile food serving services**

This category excludes:

- serving services of beverages without prepared foods, see 56.30.10

56.10.11 Meal serving services with full restaurant service

This subcategory includes:

- food preparation and related beverage services furnished by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables (including counters or booths) with or without entertainment
- food preparation and related beverage services furnished in hotels or other accommodation places

Normally a full service consisting of waiter service to individual customers seated at tables (including counters or booths) is provided.

56.10.12 Meal serving services in railway dining cars and on ships

This subcategory includes:

- food preparation and related beverage services furnished in transport facilities, e.g., in trains or aboard ships

Normally a full service consisting of waiter service to individual customers seated at tables (including counters or booths) is provided.

- dining car services

56.10.13 Meal serving services in self-service establishments

This subcategory includes:

- meals serving services in limited- and self-service establishments, providing seating but not waiter service, such as:
 - fast-food outlets with seating
 - canteens

This subcategory excludes:

- the provision of food by facilities without waiter service and not normally offering seating, see 56.10.19
- factory, office or school canteen services on concession basis, see 56.29.20

56.10.19 Other meal serving services

This subcategory includes:

- other food preparation and related beverages services provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating, take-away facilities, etc.
- services of ice-cream parlours and cake serving places
- services of meals and snacks prepared on the premises dispensed through vending machines
- mobile food services, preparing and serving food and beverages for immediate consumption from motorised vehicle or non-motorised carts

These services are provided without seating and waiter services.

This subcategory excludes:

- services of meals and snacks not prepared on the premises dispensed through vending machines, see 47.00.1, 47.00.2

56.2 Event catering services and other food serving services**56.21 Event catering services****56.21.1 Event catering services****56.21.11 Event catering services for private households**

This subcategory includes:

- food preparation and supply services based on contractual arrangements where the service is provided to a private person/household, at a location specified by the customer, for a specific event

56.21.19 Other event catering services

This subcategory includes:

- other food preparation and supply services based on contractual arrangements with the customer, at institutional, governmental, commercial, industrial or residential premises or location/s specified by the customer, for a specific event

56.29 Other food serving services**56.29.1 Contract food services****56.29.11 Contract food services for transportation operators**

This subcategory includes:

- food preparation and supply services based on contractual arrangements for airline companies and other transportation companies

56.29.19 Other contract food services

This subcategory includes:

- food preparation and supply services based on contractual arrangements with the customer for a specific period of time; for example food concessions at sports events and similar facilities

This subcategory excludes:

- canteen services, see 56.29.20

56.29.2 Canteen services**56.29.20 Canteen services**

This subcategory includes:

- food service concession services, i.e. the provision of operating services by operators of eating facilities such as canteens and cafeterias

Provision services of meals and drinks, usually at reduced prices to groups of clearly defined persons who are mostly linked by ties of a professional nature such as sport, factory or office canteens, schools canteens and kitchens, services of university dining halls, messes and canteens for members of the armed forces, etc.

56.3 Beverage serving services**56.30 Beverage serving services****56.30.1 Beverage serving services****56.30.10 Beverage serving services**

This subcategory includes:

- beverage-serving services, of mostly alcoholic beverages, delivered by bars, beer halls, nightclubs, discotheques and similar facilities, with or without entertainment

Included are such services provided by bars operated in hotels or other accommodation places or in transport facilities, e.g. in trains or aboard ships.

This subcategory excludes:

- reselling packaged/prepared beverages, see 47.00.25, 47.00.26
- retail sale of beverages through vending machines, see 47.00.26
- meals services for food and related beverages, see 56.10.1
- services of meals, snacks and beverages not prepared on the premises dispensed through vending machines, see 47.00.1, 47.00.2
- operation of discotheques and dance floors without beverage serving, see 93.29.19

SECTION J INFORMATION AND COMMUNICATION SERVICES

58 Publishing services

58.1 Publishing services of books, periodicals and other publishing services

58.11 Book publishing services

58.11.1 Printed books

58.11.11 Printed educational textbooks

This subcategory includes:

- titles published to be primarily used as educational material for students and teachers in formal study programs

These books generally contain knowledge summaries and/or practice questions with the text. Includes workbooks, teachers manuals and resource materials, as well as interactive materials.

58.11.12 Printed professional, technical and scholarly books

This subcategory includes:

- specialised titles containing research, advanced knowledge, and/or information aimed at the academic and research community, or used by individuals in the practice of specific occupations or professions, e.g. lawyers, doctors, electricians, accountants, business or computer professionals

58.11.13 Printed children books

This subcategory includes:

- titles published for children, including picture books and books not intended as text books, such as
 - fiction and non-fiction
 - reference books
 - bundled book-and- toy kits
 - talking books
 - colouring books

This subcategory excludes:

- sticker books, see 58.19.19

58.11.14 Printed dictionaries and encyclopaedias

This subcategory includes:

- titles published for general reference purposes and aimed at the public at large, e.g.:
 - dictionaries
 - encyclopaedias
 - thesauruses
- serial instalments of such titles

This subcategory excludes:

- atlases and other books with maps, see 58.11.15

58.11.15 Printed atlases and other books with maps

58.11.16 Printed maps and hydrographic or similar charts, other than in book form

This subcategory excludes:

- globes, see 32.99.59

58.11.19 Other printed books, brochures, leaflets and the like

This subcategory includes:

- books of general interest published for consumption by the public at large

Includes literary fiction and non-fiction; poetry and drama; religious books, bibles and hymnals; non-fiction such as history, political, biographies, home and garden, how-to books, cook books, travel guides etc.

This subcategory excludes:

- audio books, 58.11.20

58.11.2 Books on disk, tape or other physical media

58.11.20 Books on disk, tape or other physical media

This subcategory includes:

- physical media (CD-ROM, tape etc.) containing audio books, i.e. audio recordings of someone reading the text of a book
- physical media (CD-ROM, diskette, microfilm, microfiche etc.) containing non-audio recordings of text material from periodicals, textbooks, reference books and other sources

58.11.3 On-line books

58.11.30 On-line books

This subcategory includes:

- on-line books, including school textbooks, general reference books, such as atlases and other books of maps or charts, dictionaries and encyclopaedias

58.11.4 Advertising space in books

58.11.41 Advertising space in books, printed

58.11.42 Advertising space in books, electronic

58.11.5 Publishing of books on a fee or contract basis

58.11.50 Publishing of books on a fee or contract basis

58.11.6 Licensing services for books

58.11.60 Licensing services for books

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate literary originals such as books, brochures, leaflets, maps and the like

This subcategory excludes:

- rental of books, see 77.29.19

58.12 Publishing directories and mailing lists

58.12.1 Directories and mailing lists printed or on physical media

58.12.10 Directories and mailing lists printed or on physical media

This subcategory includes:

- publications of collections of systematically organised contact information. Descriptive information on persons, organisations, publications, or other entities is often included. Some examples are:

- telephone directories
- business and trade directories
- municipal and city directories

This subcategory excludes:

- original compilations of mailing lists, see 63.99.20

58.12.2 On-line directories and mailing lists**58.12.20 On-line directories and mailing lists**

This subcategory includes:

- on-line provision services of collections of systematically organised contact information. Descriptive information on persons, organisations, publications, or other entities is often included. Some examples are:

- telephone directories
- business and trade directories
- municipal and city directories

58.12.3 Licensing services for the right to use directories and mailing lists**58.12.30 Licensing services for the right to use directories and mailing lists****58.13 Publishing services of newspapers****58.13.1 Printed newspapers****58.13.10 Printed newspapers**

This subcategory includes:

- newspapers published at least four times a week covering multiple topics with the intent of appealing to a broad audience

This subcategory also includes:

- advertising newspapers published at least four times a week

58.13.2 On-line newspapers**58.13.20 On-line newspapers**

This subcategory includes:

- on-line newspapers issued on the Internet where the main content is updated at least four times a week at fixed intervals, usually on a daily basis; whether on subscription or not

- portions of newspapers such as headlines E-mailed daily or more frequently

This subcategory excludes:

- digital archives, see 91.01.12

58.13.3 Advertising space in newspapers**58.13.31 Advertising space in newspapers, printed****58.13.32 Advertising space in newspapers, electronic****58.14 Publishing services of journals and periodicals**

This class includes:

- newspapers, journals and periodicals published less than four times a week

This class excludes:

- newspapers and periodicals published at least four times a week, see 58.13

58.14.1 Printed journals and periodicals

This category excludes:

- on-line periodicals, see 58.14.20

58.14.11 Printed general interest journals and periodicals

This subcategory includes:

- periodicals covering multiple topics of general interest intended to appeal to a broad audience

Examples include general news, business news, personal finance, general interest (including articles, pictures, etc.)

58.14.12 Printed business, professional and academic journals and periodicals**58.14.19 Other printed journals and periodicals****58.14.2 On-line journals and periodicals****58.14.20 On-line journals and periodicals**

This subcategory includes:

- on-line provision services of journals and other periodicals issued on the Internet where the main content is updated less than four times a week at fixed intervals, usually on weekly or monthly basis; whether on subscription or not
- portions of the periodicals such as headlines E-mailed on regular basis

This subcategory excludes:

- digital archives, see 91.01.12

58.14.3 Advertising space in journals and periodicals**58.14.31 Advertising space in journals and periodicals, printed****58.14.32 Advertising space in journals and periodicals, electronic****58.14.4 Licensing services for journals and periodicals****58.14.40 Licensing services for journals and periodicals****58.19 Other publishing services****58.19.1 Other printed matter publishing services****58.19.11 Printed postcards, cards bearing greetings and the like****58.19.12 Printed pictures, designs and photographs****58.19.13 Printed transfers (decalcomanias), calendars****58.19.14 Printed unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title****58.19.15 Printed trade advertising material, commercial catalogues and the like**

This subcategory excludes:

- printed advertising newspapers, see 58.13.10

58.19.19 Other printed matter

58.19.2 Other on-line content**58.19.21 On-line adult content**

This subcategory includes provision services of:

- mature theme, sexually explicit content published or broadcast over the Internet including graphics, live feeds, interactive performances and virtual activities

Payment may be by methods such as subscription, membership fee or pay-per-view.

This subcategory excludes:

- adult content in on-line newspapers, periodicals and books, see 58.11.30, 58.13.20, 58.14.20
- adult content in digital archives, see 91.01.12

58.19.29 Other on-line content n.e.c.

This subcategory includes:

- other on-line content not included above such as greeting cards, calendars, reproduction of works of art
- statistics and similar information published on-line

This subcategory excludes:

- application hosting and application service provisioning, see 63.11

58.19.3 Licensing services for other printed matter**58.19.30 Licensing services for other printed matter**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate artistic originals such as reproduction and reprints of original works of arts
- licensing services for other copyrighted printed matter such as calendars, greeting cards, photos etc.

58.2 Software publishing services**58.21 Publishing services of computer games****58.21.1 Computer games, packaged****58.21.10 Computer games, packaged****58.21.2 Computer games downloads****58.21.20 Computer games downloads**

This subcategory includes:

- electronic files containing computer games that can be downloaded and stored on a local device

58.21.3 On-line games**58.21.30 On-line games**

This subcategory includes:

- provision of games that are intended to be played on the Internet such as provision of:
 - role-playing games (RPGs)
 - strategy games
 - action games
 - card games
 - children's games

Payment may be by methods such as subscription or pay-per-play.

This subcategory excludes:

- on-line gambling services, see 92.00.14

58.21.4 Licensing services for the right to use computer games

58.21.40 Licensing services for the right to use computer games

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for computer games

This subcategory excludes:

- acquisition of rights and publishing services, see division 58
- off the shelf (packaged) software, see 58.2
- limited end-user licenses as part of packaged software, see 58.2

58.29 Other software publishing services**58.29.1 Systems software, packaged****58.29.11 Operating systems, packaged**

This subcategory includes:

- low-level software which handles the interface to peripheral hardware, schedules tasks, allocates storage, and presents a default interface to the user when no application program is running

Includes all client and network operating systems.

58.29.12 Network software, packaged

This subcategory includes:

- software that is used to control, monitor, manage and communicate with operating systems, networks, network services, databases, storage and networked applications in an integrated and cooperative fashion across a network from a central location

Includes all network management software, server software, security and encryption software, middleware, etc.

58.29.13 Database management software, packaged

This subcategory includes:

- collection/suite of software programs that enables storage, modification and extraction information from a database

There are many different types of DBMSs ranging from small systems that run on computers to huge systems that run on mainframes.

58.29.14 Development tools and programming languages software, packaged

This subcategory includes:

- software used to assist in the development and/or authoring of computer programs
- Software products that support the professional developer in the design, development, and implementation of a variety of software systems and solutions

58.29.2 Application software, packaged**58.29.21 General business productivity and home use applications, packaged**

This subcategory includes:

- software used for general business purposes to improve productivity, or at home for entertainment, reference or educational purposes

Includes office suite applications such as word processors, spreadsheets, simple databases; graphics applications; project management software, computer-based training software, reference, home education, etc.

58.29.29 Other application software, packaged

This subcategory includes:

- cross-industry application software, i.e. software that is designed to perform and/or manage a specific business function or process that is not unique to a particular industry.

Includes professional accounting software, human resource management, customer relations management software, Geographic Information System software, web page/website design software, etc.

- vertical market application software, i.e. software that performs a wide range of business functions for a specific industry such as manufacturing, retail, health care, engineering, restaurants, etc.
- utilities software, i.e. a small computer program that performs a very specific task, such as compression programs, anti-virus, search engines, font, file viewers, and voice recognition software (utilities differ from other applications software in terms of size, cost and complexity)
- application software n.e.c.

58.29.3 Software downloads

This category includes:

- electronic files containing software that can be downloaded and stored on a local device for a later execution/installation

58.29.31 System software downloads**58.29.32 Application software downloads****58.29.4 On-line software****58.29.40 On-line software**

This subcategory includes:

- software that is intended to be executed on-line

This subcategory excludes:

- on-line games, see 58.21.30
- software downloads, see 58.29.3
- on-line gambling services, see 92.00.14

58.29.5 Licensing services for the right to use computer software**58.29.50 Licensing services for the right to use computer software**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for both systems and applications software. This applies to various levels of licensing rights:
 - rights to reproduce and distribute the software
 - rights to use software components for the creation of and inclusion in other software products

This subcategory excludes:

- limited end-user licenses as part of software, see 58.29.1-58.29.4

59 Motion picture, video and television programme production services, sound recording and music publishing**59.1 Motion picture, video and television programme services****59.11 Motion picture, video and television programme production services****59.11.1 Production services of motion picture, video and television programmes**

59.11.11 Motion picture production services

This subcategory includes:

- production and realisation of motion pictures including animated cartoons primarily designed for showing in movie theatres
- production and realisation of motion pictures of all types (series, telefilms, including animated cartoons) primarily designed for showing on television

This subcategory excludes:

- production services of still and slide films, see 74.20

59.11.12 Promotional or advertisement motion picture and video production services**59.11.13 Other television programme production services**

This subcategory includes:

- other television programme production services, live or recorded, such as talk shows, entertainment, sports etc.

This subcategory excludes:

- television programming and broadcasting services, see 60.20.1

59.11.2 Motion picture, video and television programme products**59.11.21 Motion picture, video and television programme originals**

This subcategory includes:

- copyrighted motion picture, videotape and television programmes produced without contract for outright sale (i.e., with all-attendant property rights)

These originals are produced for sale that is implicitly or explicitly protected by copyright.

59.11.22 Cinematographic film**59.11.23 Films and other video content on disk, tape or other physical media**

This subcategory includes:

- physical media (CDs, cassette tapes, and records, etc., excluding cinematographic film) containing video recordings

This subcategory excludes:

- retailing of DVDs produced by others, see 47.00.64
- original recordings produced for outright sale (i.e., with all property rights), see 59.11.21
- audio disks and tapes, see 59.20.3

59.11.24 Films and other video downloads

This subcategory includes:

- electronic files containing films and other video recordings that can be downloaded and stored on a local device

59.11.3 Sale of advertising space or time in motion picture, video and television products**59.11.30 Sale of advertising space or time in motion picture, video and television products****59.12 Motion picture, video and television programme post-production services****59.12.1 Motion picture, video and television programme post-production services**

59.12.11 Audio-visual editing services

This subcategory includes:

- organising and arranging the visual and audio aspects of an audiovisual work (film, video, digital media, etc.) by analysing, evaluating, and selecting scenes in terms of story continuity and dramatic and entertainment value, using equipment such as viewers, projectors, and digital video editing devices and techniques

Process includes incorporating stock shots selected from film and video libraries into film or video.

59.12.12 Transfers and duplication of masters services

This subcategory includes:

- transfers services, i.e. transferring an audiovisual work (motion picture film, video, digital media, etc.) from one format to another with the purpose of adapting the production to a format selected for its presentation or preservation characteristics (e.g., creating backup masters or copies because the original is deteriorating). Examples include transfer of film to tape, tape to film, digital media to film, digital media to tape, diapos to video, photo to video, etc.
- duplication and copying services for audiovisual works, except film, i.e. creating large-run and small-run reproductions of audiovisual works (video, digital media, etc.) for a variety of uses

The reproductions may be produced in a variety of formats, including VHS, DVD, streamed video, etc.

59.12.13 Colour correction and digital restoration services

This subcategory includes:

- colour correction services, i.e. adding, modifying, or excluding colour from an audiovisual work (film, video, or digital media, etc.) electronically, using digital techniques
- digital restoration services for audiovisual works, i.e. removing scratches from audiovisual works (film, video, or digital media, etc.) by using digital techniques to get the film ready for the transfer process

59.12.14 Visual effects services

This subcategory includes:

- introducing visual effects to audiovisual works (film, video, or digital media, etc.) by applying photographic or digital technology to the work after the principal photography or main shooting has occurred, such as miniatures, optical and digital effects, matte paintings, double printing, fades, and vignetting

59.12.15 Animation services

This subcategory includes:

- creating pictures, abstract designs, and similar original compositions using various techniques, including computerised animation or by sequences of drawings
- claymation (animation of personages and objects created with clay)

59.12.16 Captioning, titling and subtitling services

This subcategory includes:

- captioning services for audiovisual works, i.e. adding text to an audiovisual work (film, video, or digital media, etc.), using a character generator or a captioning data generation system, including:
 - open captioning services, which create text always visible on screen
 - closed captioning services, which create text made visible on screen at the option of the user
- titling services for audiovisual works, i.e. adding typesetter and graphical elements that serve to identify and enhance the audiovisual work (film, video, or digital media, etc.) through texts, including beginning titles, credits, and words
- subtitling services for audiovisual works, i.e. inserting text in the screen that translates the dialogues and titles of the original audiovisual work (film, video, or digital media, etc.) to the language of the country in which the films or video is exhibited

59.12.17 Sound editing and design services

This subcategory includes:

- creating, adding, and recording the sound elements (dialogue, music, sounds, and silences) of an audiovisual work (film, video, digital media, etc.) for a soundtrack that synchronises the audio with the visual portion of the work:
 - composing, recording, mixing, and integrating original music and sound into the soundtrack of an audiovisual work
 - recording of music that is timed to the sequence of an audiovisual work
 - mixing and recording licensed and client-supplied music and sound for integration into the soundtrack of an audiovisual work
 - integrating licensed and client-supplied music and sound into the soundtrack of an audiovisual work and synchronising the sound elements with visual elements of the work
 - licensing and/or agent services for licensing of music and sound bundled with mixing or integration services

59.12.19 Other motion picture, video and television programme post-production services

This subcategory includes:

- other postproduction services for audiovisual works (film, video, digital media, etc.), including format conversion services, compression services, etc.

59.13 Motion picture, video and television programme distribution services**59.13.1 Motion picture, video and television programme licensing and distribution services****59.13.11 Licensing services for film rights and their revenues**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate entertainment originals such as the broadcasting and showing of original films, television programmes, pre-recorded tapes, videos

This subcategory excludes:

- rental of video tapes and disks, see 77.22.10

59.13.12 Other motion picture, video and television programme distribution services

This subcategory includes:

- granting permission to exhibit, broadcast, and rent audiovisual works that are implicitly or explicitly protected by copyright owned or controlled by the licensor, including live action or animated films, videos, digital media, etc. usually intended for theatres, television, home video market, etc.
- distribution of motion picture, video and television programme revenues to motion picture theatres, television networks and stations and exhibitors

59.14 Motion picture projection services**59.14.1 Motion picture projection services****59.14.10 Motion picture projection services**

This subcategory includes:

- motion picture projection services in movie theatres, in open air or in cine-clubs, in private screening rooms or other projection facilities

59.2 Sound recording and music publishing services**59.20 Sound recording and music publishing services****59.20.1 Sound recording and live recording services; sound recording originals**

59.20.11 Sound recording services

This subcategory includes:

- services rendered in the process of converting sounds, words, and music to a permanent physical format using the specialised technical equipment of a sound recording studio

This subcategory excludes:

- live recordings done outside a studio, such as at a concert hall, stadium, outdoor stage, or conference centre, see 59.20.12
- providing a sound recording studio or sound recording equipment where the client provides the primary technicians and operators of the equipment, see rental of recording studio facilities 77.39.19

59.20.12 Live recording services

This subcategory includes:

- all recording services performed on location of a live, public event, such as a conference, seminar, meeting, or concert, etc.
- recording of live radio broadcasts done within a sound recording studio

This subcategory excludes:

- further recording services performed in a studio, see 59.20.11

59.20.13 Sound recording originals

This subcategory includes:

- the original recordings of sounds, words, and music converted to a digital or analog format

This subcategory excludes:

- radio programme originals, see 59.20.22

59.20.2 Radio programme production services; radio programme originals**59.20.21 Radio programme production services****59.20.22 Radio programme originals**

This subcategory includes:

- copyrighted radio programmes produced without contract for outright sale (i.e., with all-attendant property rights)

These originals are produced for sale that is implicitly or explicitly protected by copyright.

59.20.3 Music publishing services

This category excludes:

- retailing of print music produced by others, see 47.00.58
- licensing of the rights to print or copy a musical composition, see 59.20.41

59.20.31 Printed music

This subcategory includes:

- musical compositions in printed form. Includes prints of owned compositions and of those for which the publisher has obtained rights to the composition copyright

Printed compositions are distributed as sheet music, folios, or books in printed form to wholesalers and retailers for ultimate consumption by consumers.

59.20.32 Electronic scores

This subcategory includes:

- musical compositions in electronic form

59.20.33 Musical audio disks, tapes or other physical media**59.20.34 Other audio disks and tapes**

This subcategory excludes:

- audio books and tapes, see 58.11.20

59.20.35 Music downloads

This subcategory includes:

- electronic files containing musical audio recordings that can be downloaded and stored on a local device

59.20.4 Licensing services for the right to use acoustic originals**59.20.40 Licensing services for the right to use acoustic originals**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate musical originals such as sound recordings, pre-recorded tapes and reprints

This subcategory excludes:

- rental of musical CDs, DVDs and tapes, see 77.22.10

60 Programming and broadcasting services**60.1 Radio broadcasting services****60.10 Radio broadcasting services****60.10.1 Radio broadcasting services; broadcast originals****60.10.11 Radio programming and broadcasting services**

This subcategory includes:

- programme selection, scheduling and broadcasting of radio programmes
- combined programme production and broadcasting services

This subcategory excludes:

- radio programme production, see 59.20.21

60.10.12 Radio broadcasting originals

This subcategory includes:

- original radio content protectable as intellectual property, produced for transmission

60.10.2 Radio channel programmes**60.10.20 Radio channel programmes**

This subcategory includes:

- assemblies of radio programmes and broadcasts as the daily line-up of a station for distribution by others

60.10.3 Radio advertising time**60.10.30 Radio advertising time****60.2 Television programming and broadcasting services; broadcasting originals****60.20 Television programming and broadcasting services; broadcasting originals****60.20.1 Television programming and broadcasting services**

This category excludes:

- program elements production services, not associated with broadcasting, see 59.11.1
- distribution services of television programs, without programming, see division 61

60.20.11 On-line television programming and broadcasting services, except by subscription

This subcategory includes:

- On-line programme selection, scheduling and broadcasting of television programmes
- On-line combined programme production and broadcasting services

60.20.12 Other television programming and broadcasting services, except by subscription

This subcategory includes:

- other programme selection, scheduling and broadcasting of television programmes
- other combined programme production and broadcasting services

60.20.13 On-line television subscription programming and broadcasting services

This subcategory includes:

- On-line programme selection, scheduling and broadcasting of television subscription programmes
- On-line combined subscription programme production and broadcasting services
- On-line services of video-on-demand channels

60.20.14 Other television subscription programming and broadcasting services

This subcategory includes:

- other programme selection, scheduling and broadcasting of television subscription programmes
- other combined subscription programme production and broadcasting services
- other services of video-on-demand channels

60.20.2 Television broadcasting originals

60.20.20 Television broadcasting originals

This subcategory includes:

- original television content protectable as intellectual property, produced for transmission

60.20.3 Television channel programmes

60.20.31 Television channel programmes, except for subscription television

This subcategory includes:

- assemblies of television programs and broadcasts, except for subscription television, as the daily line-up of a channel for distribution by others

60.20.32 Subscription television channel programmes

This subcategory includes:

- assemblies of subscription television programmes and broadcasts as the daily line-up of a channel for distribution by others

60.20.4 Television advertising time

60.20.40 Television advertising time

61 Telecommunications services

61.1 Wired telecommunications services

61.10 Wired telecommunications services

61.10.1 Data and message transmitting services

61.10.11 Fixed telephony services - access and use

This subcategory includes:

- provision of access to and use of the public switched telephone network for the transmission and switching of voice, data, and video from a fixed customer location or from public and semi-public coin and card operated phones
- inbound and outbound telephony to and from national and international destinations
- calling features bundled with the access service

This subcategory excludes:

- provision of fixed telephony calling features for a separate fee, see 61.10.12
- provision of fixed telephony private line services, see 61.10.13
- provision of a local loop to other wired telecommunications service providers, see 61.10.20
- rental of terminal equipment, see 77.39.14

61.10.12 Fixed telephony services - calling features

This subcategory includes:

- provision of call management services for use from a fixed customer location for a fee, separate from the access fee

This service is made possible by specialised software and database applications linked to telecommunications networks. It includes features such as:

- call waiting, call forwarding, caller identification, three-way calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail and voice menus

61.10.13 Private network services for wired telecommunications systems

This subcategory includes:

- provision of wired telecommunication link(s) between specified points for the exclusive use of the client

This subcategory excludes:

- provision of private links by a telecommunication carrier to a wired telecommunication service provider, see 61.10.20

61.10.2 Carrier services for wired telecommunications**61.10.20 Carrier services for wired telecommunications**

This subcategory includes:

- provision by a telecommunication carrier of wired facilities to originate, terminate, or transit calls for another telecommunications service provider
- charging for interconnection, settlement or termination of domestic or international calls
- charging long-distance carriers for calls originating at a pay phone or within another carriers local network
- charging for jointly used facilities such as pole attachment
- charging for the exclusive use of circuits

This subcategory excludes:

- carriage of wired Internet traffic by one ISP for another ISP, see 61.10.41

61.10.3 Data transmission services over wired telecommunications networks**61.10.30 Data transmission services over wired telecommunications networks**

This subcategory includes:

- provision of access to wired facilities and services specifically designed for the efficient transmission of data on a pay-as-you-use basis

This subcategory excludes:

- provision of wired telecommunication link(s) between specified points for the exclusive use of the client, see 61.10.13

61.10.4 Wired Internet telecommunications services

61.10.41 Internet backbone services

This subcategory includes:

- carrier services of Internet traffic by one ISP for another ISP (generally known in the industry as peering and transit charges)

61.10.42 Narrow-band Internet access services over wired networks

This subcategory includes:

- provision of a direct wired connection to the Internet at speeds below 256 Kbps. The Internet Service Provider (ISP) may also provide free services along with Internet access such as E-mail, space for the customer's web page, tools for simple web page design, chat, and technical support

This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra E-mail boxes, usually for additional costs to customers.

61.10.43 Broad-band Internet access services over wired networks

This subcategory includes:

- provision of a direct wired connection to the Internet at speeds 256 Kbps and higher. The Internet Service Provider (ISP) may also provide free services along with Internet access such as E-mail, space for the customer's web page, tools for simple web page design, chat, and technical support.

This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra E-mail boxes, usually for additional costs to customers.

61.10.49 Other wired Internet telecommunications services

This subcategory includes:

- provision of wired telecommunications services over the Internet other than Internet access

This includes services such as fax, telephony, audio conferencing and video conferencing over the Internet.

61.10.5 Home programme distribution services over wired infrastructure**61.10.51 Home programme distribution services over wired infrastructure, basic programming package**

This subcategory includes:

- providing subscriber access to a basic range of programming services via wired infrastructure generally for a monthly fee

This package contains the minimum number of channels available to subscribers, as defined by each cable operator, and must be purchased to obtain any higher-level programming package. Charges for initial connection to the network, or for reconnection to the network, are included here.

61.10.52 Home programme distribution services over wired infrastructure, discretionary programming package

This subcategory includes:

- providing subscriber programming services via wired infrastructure in addition to those included in the basic package for a fee separate from, and in addition to, the basic monthly fee

This programming service can be provided in bundles determined by the cable operator or by the subscriber.

61.10.53 Home programme distribution services over wired infrastructure, pay-per-view

This subcategory includes:

- providing subscribers the ability to view a specific program (movie or event) via wired infrastructure from his home for a fee separate from, and in addition to, the monthly fee for basic or discretionary programming packages

61.2 Wireless telecommunications services**61.20 Wireless telecommunications services**

61.20.1 Mobile telecommunications services and private network services for wireless telecommunications systems**61.20.11 Mobile telecommunications services - access and use**

This subcategory includes:

- provision of access to, and use of, switched or non-switched networks for the transmission of voice, data, and video where the call originates from or terminates into a portable handset or device, such as cellular, PCS (Personal Communications Services), ESMR (Enhanced Specialised Mobile Radio), and satellite phones; pagers; and mobile radios
- calling features bundled with the access service
- provision of Short Message Service (SMS) and Multimedia Messaging Service (MMS)

This subcategory excludes:

- provision of mobile calling features for a separate fee, see 61.20.12
- provision of wireless facilities for the exclusive use of the customer, see 61.20.13
- provision of wireless facilities to originate, terminate or transit calls for another telecommunications service provider, see 61.20.20
- provision of wireless facilities on a pay-as-you-use basis for the transmission of data to and from fixed locations, see 61.20.30
- provision of a connection to the Internet compatible with mobile devices, see 61.20.4

61.20.12 Mobile telecommunications services - calling features

This subcategory includes:

- provision of call management services for use with a portable handset or device for a fee separate from the access fee. This service is made possible by specialised software and database applications linked to telecommunications networks

It includes features such as:

- call waiting, call forwarding, caller identification, three-way calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail and voice menus

61.20.13 Private network services for wireless telecommunications systems

This subcategory includes:

- provision of wireless telecommunication link(s) between specified points for the exclusive use of the client

This subcategory excludes:

- provision of private links by a wireless telecommunication carrier to a telecommunication service provider, see 61.20.20

61.20.2 Carrier services for wireless telecommunications**61.20.20 Carrier services for wireless telecommunications**

This subcategory includes:

- provision by a telecommunication carrier of wireless facilities to originate, terminate, or transit calls for another telecommunications service provider
- charging for interconnection, settlement or termination of domestic or international calls
- charging long-distance carriers for calls originating at a pay phone or within another carriers local network
- charging for jointly used facilities such as pole attachments
- charging for the exclusive use of circuits

This subcategory excludes:

- carriage of wireless Internet traffic by one ISP for another ISP, see 61.20.4

61.20.3 Data transmission services over wireless telecommunications networks

61.20.30 Data transmission services over wireless telecommunications networks

This subcategory includes:

- provision of access to wireless facilities and services specifically designed for the efficient transmission of data on a pay-as-you-use basis

This subcategory excludes:

- provision of wireless telecommunication link(s) between specified points for the exclusive use of the client, see 61.20.13

61.20.4 Wireless Internet telecommunications services

61.20.41 Narrow-band Internet access services over wireless networks

This subcategory includes:

- provision of a direct wireless connection to the Internet at speeds below 256 Kbps. The Internet Service Provider (ISP) may also provide free services along with Internet access such as E-mail, space for the customer's web page, tools for simple web page design, chat, and technical support.

This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra E-mail boxes, usually for additional costs to customers.

61.20.42 Broad-band Internet access services over wireless networks

This subcategory includes:

- provision of a direct wireless connection to the Internet at speeds 256 Kbps and higher. The Internet Service Provider (ISP) may also provide free services along with Internet access such as E-mail, space for the customer's web page, tools for simple web page design, chat, and technical support.

This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra E-mail boxes, usually for additional costs to customers.

61.20.49 Other wireless Internet telecommunications services

This subcategory includes:

- provision of wireless telecommunications services over the Internet other than Internet access

This includes services such as fax, telephony, audio conferencing and video conferencing over the Internet.

61.20.5 Home programme distribution services over wireless networks

61.20.50 Home programme distribution services over wireless networks

61.3 Satellite telecommunications services

61.30 Satellite telecommunications services

61.30.1 Satellite telecommunications services, except home programme distribution services via satellite

61.30.10 Satellite telecommunications services, except home programme distribution services via satellite

This subcategory includes:

- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using satellite telecommunications infrastructure

This subcategory also includes:

- provision of Internet access by the operator of the satellite infrastructure

61.30.2 Home programme distribution services via satellite

61.30.20 Home programme distribution services via satellite

This subcategory includes:

- providing subscriber access to a basic range of programming services via satellite generally for a monthly fee. This package contains the minimum number of channels available to subscribers, as defined by each satellite operator, and must be purchased to obtain any higher-level programming package. Charges for initial connection or for reconnection are included here.
- providing subscriber programming services via satellite in addition to those included in the basic package for a fee separate from, and in addition to, the basic monthly fee. This programming service can be provided in bundles determined by the cable, satellite or MDS operator, in bundles determined by the subscriber, or a la carte.
- providing subscribers the ability to view a specific program (movie or event) via satellite from his home for a fee separate from, and in addition to, the monthly fee for basic or discretionary programming packages

61.9 Other telecommunications services**61.90 Other telecommunications services****61.90.1 Other telecommunications services****61.90.10 Other telecommunications services**

This subcategory includes:

- provision of specialised telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations
- operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems
- provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP, such as dial-up Internet access etc.
- provision of telephone and Internet access in facilities open to the public
- provision of telecommunications services over existing telecom connections:
 - VOIP (Voice Over Internet Protocol) provision
- provision of network capacity without providing additional services
- provision of telecommunications services n.e.c., such as telegraph, telex and audio conferencing bridging services

62 Computer programming, consultancy and related services**62.0 Computer programming, consultancy and related services****62.01 Computer programming services****62.01.1 IT design and development services**

62.01.11 IT design and development services for applications

This subcategory includes:

- services of designing the structure and/or writing the computer code, including updates and patches, necessary to create and/or implement a software application, such as:
 - designing the structure and content of a web page and/or of writing the computer code necessary to create and implement a web page
 - designing the structure and content of a database and/or of writing the computer code necessary to create and implement a database (data warehouse)
 - designing the structure and writing the computer code as necessary to design and develop a custom software application, other than programming for websites, databases, or packaged software integration
 - customisation and integration, adapting (modifying, configuring, etc.) and installing an existing application so that it is functional within the clients' information system environment

This subcategory excludes:

- service contracts where the design and development of a web page is bundled with the hosting of the web page, see 63.11.13
- service contracts where the design and development of the application is bundled with the hosting and management of the application on an on-going basis, see 63.11.19
- service contracts where the design and development of a database is bundled with the on-going management of the data holdings, see 63.11.19

62.01.12 IT design and development services for networks and systems

This subcategory includes:

- designing, developing and implementing customer's networks such as intranets, extranets and virtual private networks
- network security design and development services, i.e. designing, developing and implementing software, hardware and procedures to control access to data and programs and to allow for the safe exchange of information over a network

This subcategory excludes:

- service contracts where this service is bundled with the day-to-day management of the client's network, see 62.03.12

62.01.2 Software originals

This category includes:

- copyrighted intellectual property produced without contract for outright sale (i.e. with all-attendant property rights)
- intellectual properties for sale that are implicitly or explicitly protected by copyright (e.g. computer software)

This category excludes:

- software produced under contract for others, see 62.01.11
- wholesale and retail sale services of software, see 46.14.11, 46.51.10, 47.00.31

62.01.21 Computer games software originals**62.01.29 Other software originals****62.02 Computer consultancy services**

This class excludes:

- service contracts where advice is bundled with the design and development of an IT solution (website, database, specific application, network, etc.), see to the appropriate information technology (IT) design and development services under 62.01.1
- advice on issues related to business strategy, such as advising on developing an e-commerce strategy, see 70.22.11

62.02.1 Hardware consultancy services

62.02.10 Hardware consultancy services

This subcategory includes:

- provision of advice or expert opinion on IT matters related to the hardware, such as advice on matters such as hardware requirements and procurement
- provision of expert testimony on hardware related issues
- the combined service of assessing an organisation's computer requirements, advising on hardware and software acquisitions, developing system specification and putting the new system in place
- computer systems integration services, i.e. an analysis of the client's current computer system, present and future computing requirements, the purchase of new equipment and software, and the integration of the new and old systems components to create a new integrated system

62.02.2 Systems and software consultancy services**62.02.20 Systems and software consultancy services**

This subcategory includes:

- provision of advice or expert opinion on IT matters related to the IT systems and software, such as:
 - advice on matters such as software requirements and procurement
 - systems security

62.02.3 IT technical support services**62.02.30 IT technical support services**

This subcategory includes the provision of technical expertise to solve problems for the client in using software, hardware, or entire computer system, such as:

- the provision of customer support in using or troubleshooting the software
- upgrade services
- the provision of customer support in using or troubleshooting the computer hardware, including testing and cleaning on a routine basis and repair of IT equipment
- technical assistance in moving a client's computer system to a new location
- the provision of customer support in using or troubleshooting the computer hardware and software in combination
- the provision of technical expertise to solve specialised problems for the client in using a computer system, such as services of auditing or assessing computer operations without providing advice or other follow-up action including auditing, assessing and documenting a server, network or process for components, capabilities, performance, or security

This subcategory excludes:

- computer disaster recovery services, see 62.09.20

62.03 Computer facilities management services**62.03.1 Computer facilities management services**

This category includes the services of managing and monitoring client's IT infrastructure including hardware, software and networks.

62.03.11 Network management services

This subcategory includes:

- services of managing and monitoring communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic

These services also remotely manage security systems or provide security related services.

62.03.12 Computer systems management services

This subcategory includes:

- provision of day-to-day management and operation of a client's computer system

62.09 Other information technology and computer services

62.09.1 Installation services of computers and peripheral equipment**62.09.10 Installation services of computers and peripheral equipment**

This subcategory excludes:

- installation services of mainframe computers, see 33.20.39

62.09.2 Other information technology and computer services n.e.c.**62.09.20 Other information technology and computer services n.e.c.**

This subcategory includes:

- data recovery services, i.e. retrieving a client's data from a damaged or unstable hard drive or other storage medium, or providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff to resume and maintain routine computerised operations in event of a disaster such as a fire or flood
- software installation services
- other IT technical support services, n.e.c.

This subcategory excludes:

- computer programming services, see 62.01.1
- IT consultancy services, see 62.02
- data processing and hosting services, see 63.11.1

63 Information services**63.1 Data processing, hosting and related services; web portals****63.11 Data processing, hosting and related services****63.11.1 Data processing, hosting, application services and other IT infrastructure provisioning services****63.11.11 Data processing services**

This subcategory includes:

- complete processing services and specialised reports from data supplied by clients or providing automatised data processing and data entry services, including database running services

63.11.12 Web hosting services

This subcategory includes:

- provision of the infrastructure to host a customer's website and related files in a location that provides fast, reliable connection to the Internet, which may be:
 - limited to storage on a single server, in either shared or dedicated capacity, without the service provider managing or integrating software applications (Software hosted on the server is the client's responsibility and service level guarantees are standardised and limited in scope)
 - a bundled service package that consists of the hosting and management of the website and related applications

An important characteristic of this service is the promise of a secure and reliable site and Internet connections that can be quickly scaled to accommodate variations in traffic use. Frequently, consulting, customisation and systems integration are part of the package. Applications are frequently e-commerce related and enable online storefronts, shopping carts and catalogues with advanced and complex features such as order processing, fulfilment, procurement, invoicing, transaction processing, customer relational management and back-end database and data warehouse integration and migration services.

63.11.13 Application service provisioning

This subcategory includes:

- provision of leased software applications from a centralised, hosted, and managed computing environment:
 - with integration to the systems and infrastructure of the client (Frequently, consulting, customisation and systems integration services are bundled with the hosting and management of the application)
 - where the leased application is not customised and not integrated with other applications of the client (the application is usually accessed over the Word Wide Web. A common example is office suite software applications).

63.11.19 Other hosting and IT infrastructure provisioning services

This subcategory includes:

- collocation services, i.e. the provision of rack space within a secured facility for the placement of servers and enterprise platforms (The service includes the space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring of servers. Clients are responsible for the management of the operating system, hardware, and software.)
- data storage services, i.e. the service of managing or administrating the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management (migration)
- data management services, i.e. the on-going management and administration of data as an organisational resource (Services may include performing data modelling, data mobilisation, data mapping/rationalisation, data mining and system architecture.)

63.11.2 Streamed video and audio content**63.11.21 Streamed video content**

This subcategory includes:

- streamed video data sent over the Internet

63.11.22 Streamed audio content

This subcategory includes:

- streamed audio data sent over the Internet

63.11.3 Advertising space or time in Internet**63.11.30 Advertising space or time in Internet**

This subcategory excludes:

- advertising space in Internet books, newspapers, journals and periodicals, see 58.11.42, 58.13.32, 58.14.32

63.12 Web portal content**63.12.1 Web portal content****63.12.10 Web portal content**

This subcategory includes:

- content provided on web search portals, i.e. extensive databases of Internet addresses and content in an easily searchable format

This subcategory excludes:

- published on-line directories and mailing lists, see 58.12.20

63.9 Other information services**63.91 News agency services**

63.91.1 News agency services

This category excludes:

- services of independent photojournalists, see 74.20.2
- services of independent journalists, see 90.03.11

63.91.11 News agency services to newspapers and periodicals

This subcategory includes:

- gathering, investigating and supply services of news in the form of manuscripts or of news pictures to printed media businesses such as newspapers, periodicals and books

63.91.12 News agency services to audio-visual media

This subcategory includes:

- gathering, investigating and supply services of news (manuscripts, photos, images) to radio or television stations and movie companies

63.99 Other information services n.e.c.

63.99.1 Information services n.e.c.

63.99.10 Information services n.e.c.

This subcategory includes:

- information search services on a fee or contract basis
- news clipping services, press clipping services, etc.
- compilation services of facts and information, other than mailing lists
- automatised computer-based information services n.e.c.

This subcategory excludes:

- mailing list compilation as part of office support services, see 82.19.12
- call centre services, see 82.20.10

63.99.2 Original compilations of facts/information

63.99.20 Original compilations of facts/information

This subcategory includes:

- original compilations of facts or information organised for retrieval and consultation, including mailing lists

These compilations are typically protected in their presentation, but not their content.

This subcategory excludes:

- publishing of directories and mailing lists, 58.12.10
- compilation services of facts and information, see 63.99.10
- mailing list compilation as part of office support services, see 82.19.12

SECTION K FINANCIAL AND INSURANCE SERVICES

64 Financial services, except insurance and pension funding

64.1 Monetary intermediation services

64.11 Central banking services

64.11.1 Central banking services

64.11.10 Central banking services

This subcategory includes:

- services which support the country's systems for clearing and settling payments and other financial transactions
- services of maintaining deposit accounts for major financial institutions and for the central government
- services of implementing monetary policy
- services of managing the government's foreign exchange reserves
- services of influencing the value of currency
- currency issue services under the authority of the central bank, including designing, arranging production, distributing and replacing of the currency
- fiscal agent services including advisory services for the government on matters relating to the public debt, issuing debt, maintaining bondholder records and making payments on behalf of the government for interest and debt redemption
- supervisory activities with regard to banks and/or non-banks if undertaken by the central bank
- other central banking services n.e.c.

64.19 Other monetary intermediation services

64.19.1 Deposit services

64.19.11 Deposit services to corporate and institutional depositors

This subcategory includes:

- deposit services, including demand, notice and term deposit services, to large business and institutional customers, including governments

64.19.12 Deposit services to other depositors

This subcategory includes:

- deposit services, including demand, notice and term deposit services to depositors, other than corporate and institutional
- chequing services
- services of cheque certification
- stop payment services

This subcategory excludes:

- collection services of drafts, cheques and other bills of exchange received on a collection basis cashed or taken on deposit, see 82.91.12
- collection services of accounts or monies receivable under assignment of accounts or contracts, see 82.91.12
- wrapping, rolling, mailing or otherwise handling currency and coin on behalf of customers, see 82.92.10

64.19.2 Credit granting services by monetary institutions

64.19.21 Inter-industry credit granting services by monetary institutions

This subcategory includes:

- loans granted to financial intermediaries by monetary institutions

It covers the issuing and management of loans and advances linked to the business carried out between financial intermediaries (as wholesale credit granting services, i.e. between enterprises allocated at NACE groups 64.1 and 64.9). It includes the granting of loans and advances to domestic and foreign financial intermediaries which are usually of short maturity, repayable on demand or after a short period of notice.

64.19.22 Consumer credit granting services by monetary institutions

This subcategory includes:

- personal non-mortgage instalment loan services by monetary institutions consisting of granting loans with scheduled repayment plans
- line-of-credit loan services, that is, loan services based on a commitment to lend funds to a borrower up to a specified amount
- consumer loan services, that is, loan services extended for financing consumer purchases of goods or services where the purchased good is generally used as collateral

64.19.23 Residential mortgage credit granting services by monetary institutions

This subcategory includes:

- services of granting loans by monetary institutions for the purpose of acquiring residential land or buildings and for which the land or buildings are used as security
- home equity loans

This subcategory excludes:

- appraisal services, see 68.31.16

64.19.24 Non-residential mortgage credit granting services by monetary institutions

This subcategory includes:

- services of granting loans by monetary institutions for the purpose of acquiring non-residential land or buildings and for which the land or buildings are used as security

This subcategory excludes:

- appraisal services, see 68.31.16

64.19.25 Commercial non-mortgage credit granting services by monetary institutions

This subcategory includes:

- loan services by monetary institutions to investment dealers and brokers, regulated financial institutions, federal, regional and local governments or school corporations, foreign governments, and other businesses
- loan services to individuals for business purposes
- standby, commitment and other loan services including overdraft services
- services of guaranteeing and providing letters of credit
- acceptance services, that is, agreements by a bank or other financial institution to pay a draft or a credit instrument issued by an institution

64.19.26 Credit card services by monetary institutions

This subcategory includes:

- granting credit by monetary institutions when the holder of a credit card uses it to buy a good or a service, regardless of whether the balance is paid in full at the end of the grace period

64.19.29 Other credit granting services by monetary institutions

This subcategory includes:

- other credit-granting services by monetary institutions n.e.c.
- sales financing services

64.19.3 Other monetary intermediation services n.e.c.

64.19.30 Other monetary intermediation services n.e.c.

This subcategory includes:

- all other monetary intermediation services (except credit granting and deposit taking services) provided by credit granting and deposit taking institutions other than central banks

These services are mainly linked to investments in transferable securities (UCIT services), including debt instruments, shares and participations, etc., and comprise also financial derivative services.

64.2 Services of holding companies**64.20 Services of holding companies****64.20.1 Services of holding companies****64.20.10 Services of holding companies**

This subcategory includes:

- services of 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

64.3 Services of trusts, funds and similar financial entities**64.30 Services of trusts, funds and similar financial entities****64.30.1 Services of trusts, funds and similar financial entities****64.30.10 Services of trusts, funds and similar financial entities**

This subcategory includes:

- services provided by legal entities that are organised to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries

The portfolios are customised to achieve specific investment characteristics, such as diversification, risk, rate of return, and price volatility. These entities earn interest, dividends, and other property income, but have little or no employment and no revenue from the sale of services.

64.9 Other financial services, except insurance and pension funding**64.91 Financial leasing services****64.91.1 Financial leasing services****64.91.10 Financial leasing services**

This subcategory includes:

- services of making equipment and other assets available to a customer without capital investment on the customer's part, whereby the lessor pays for and takes title to the equipment or facilities and leases it to the lessee while retaining few of the normal responsibilities of ownership

This subcategory excludes:

- operating leasing services, see division 77

64.92 Other credit granting services**64.92.1 Other credit granting services, other than by monetary institutions**

64.92.11 Inter-industry credit granting services, other than by monetary institutions

This subcategory includes:

- loans granted to financial intermediaries other than by monetary institutions

It covers the issuing and management of loans and advances linked to the business carried out between financial intermediaries (as wholesale credit granting services, i.e. between enterprises allocated at NACE groups 64.1 and 64.9). It includes the granting of loans and advances to domestic and foreign financial intermediaries which are usually of short maturity, repayable on demand or after a short period of notice.

64.92.12 Consumer credit granting services, other than by monetary institutions

This subcategory includes:

- personal non-mortgage instalment loan services other than by monetary institutions consisting of granting loans with scheduled repayment plans
- line-of-credit loan services, that is, loan services based on a commitment to lend funds to a borrower up to a specified amount
- consumer loan services, that is, loan services extended for financing consumer purchases of goods or services where the purchased good is generally used as collateral

64.92.13 Residential mortgage credit granting services, other than by monetary institutions

This subcategory includes:

- services of granting loans other than by monetary institutions for the purpose of acquiring residential land or buildings and for which the land or buildings are used as security
- home equity loans

This subcategory excludes:

- appraisal services, see 68.31.16

64.92.14 Non-residential mortgage credit granting services, other than by monetary institutions

This subcategory includes:

- services of granting loans for the purpose of acquiring non-residential land or buildings and for which the land or buildings are used as security

This subcategory excludes:

- appraisal services, see 68.31.16

64.92.15 Commercial non-mortgage credit granting services, other than by monetary institutions

This subcategory includes:

- loan services other than by monetary institutions to investment dealers and brokers, regulated financial institutions, federal, regional and local governments or school corporations, foreign governments, and other businesses
- loan services to individuals for business purposes
- standby, commitment and other loan services including overdraft services
- services of guaranteeing and providing letters of credit
- acceptance services, that is, agreements by a bank or other financial institution to pay a draft or a credit instrument issued by an institution

64.92.16 Credit card services, other than by monetary institutions

This subcategory includes:

- granting credit other than by monetary institutions when the holder of a credit card uses it to buy a good or a service, regardless of whether the balance is paid in full at the end of the grace period

64.92.19 Other credit granting services, other than by monetary institutions, n.e.c.

This subcategory includes:

- other credit-granting services, other than by monetary institutions, n.e.c.
- sales financing services

64.99 Other financial services, except insurance and pension funding, n.e.c.**64.99.1 Other financial services, except insurance and pension funding, n.e.c.**

64.99.11 Investment banking services

This subcategory includes:

- securities underwriting services
- services of guaranteeing the sale of an issue of securities at a stated price by the issuing corporation or government and reselling it to investors
- engaging to sell as much of an issue of securities as possible without making a guarantee to purchase the entire offering from the issuer

64.99.19 Financial services, except insurance and pension funding, n.e.c.

This subcategory covers other financial intermediation services n.e.c., e.g. guarantee and commitment services, including those generating contingent liabilities, engaging to buy or sell securities or financial derivatives on own account from securities dealers, etc.

65 Insurance, reinsurance and pension funding services, except compulsory social security**65.1 Insurance services****65.11 Life insurance services****65.11.1 Life insurance services****65.11.10 Life insurance services**

This subcategory includes:

- underwriting services of insurance policies which provide for the payment of claims to beneficiaries contingent upon the death of the insured individual or upon survival to the maturity of the policy

Policies may provide pure protection or may also contain a savings component. Policies may cover individuals or members of groups.

65.12 Non-life insurance services**65.12.1 Accident and health insurance services****65.12.11 Accident insurance services**

This subcategory includes:

- underwriting services of insurance policies which provide accidental death and dismemberment insurance, that is, payment in the event that an accident results in death or loss of one or more bodily members (such as hands or feet) or the sight of one or both eyes
- underwriting services of insurance policies which provide periodic payments when the insured is unable to work as a result of an accident

This subcategory excludes:

- travel insurance services, see 65.12.71

65.12.12 Health insurance services

This subcategory includes:

- underwriting services of insurance policies which provide protection for hospital and medical expenses not covered by government programs and, usually, other health-care expenses such as prescribed drugs, medical appliances, ambulance, private duty nursing, etc.
- underwriting services of insurance policies which provide protection for dental expenses
- underwriting services of insurance policies which provide periodic payments when the insured is unable to work as a result of an illness

65.12.2 Motor vehicle insurance services

65.12.21 Motor vehicle insurance services, third party liability

This subcategory includes:

- underwriting services of insurance policies which cover all liability arising out of the use of motor vehicles operating on land, including those used to transport paying passengers or freight

This subcategory excludes:

- third party liability concerning railway rolling stock, see 65.12.31

65.12.29 Other motor vehicle insurance services

This subcategory includes:

- insurance services covering expenses arising from the loss of or damage to motor vehicles operating on land

This subcategory excludes:

- insurance services covering expenses arising from the loss or damage to railway rolling stock, see 65.12.31

65.12.3 Marine, aviation and other transport insurance services**65.12.31 Railway rolling stock insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks relating to the use of:
 - railway rolling stock

Risks covered include liability and loss of or damage to railway rolling stock.

65.12.32 Aircraft liability insurance services

This subcategory includes:

- underwriting services of insurance policies of third party liability which cover risks relating to the use of:
 - aircraft
- satellite launching insurance services

65.12.33 Other aircraft insurance services

This subcategory includes:

- underwriting services of insurance policies, other than for third part liability, which cover risks relating to the use of:
 - aircraft
- satellite launching insurance services

65.12.34 Ships liability insurance services

This subcategory includes:

- underwriting services of insurance policies of third party liability which cover risks relating to the use of:
 - passenger and freight vessels, whether operating on oceans, coastal waterways or inland waterways

65.12.35 Other ships insurance services

This subcategory includes:

- underwriting services of insurance policies, other than for third part liability, which cover risks relating to the use of:
 - passenger and freight vessels, whether operating on oceans, coastal waterways or inland waterways

65.12.36 Freight insurance services

This subcategory includes:

- underwriting services of insurance policies which provide coverage, additional to that provided by transport companies, for risks of damage to or loss of freight

65.12.4 Fire and other damage to property insurance services

This category includes:

- underwriting services of insurance policies which cover risks of damage to or loss of property excluding that covered in subcategory 65.12.2 (Motor vehicle insurance services), 65.12.3 (Marine, aviation, and other transport insurance services; Freight insurance services).

65.12.41 Fire damage to property insurance services**65.12.49 Other damage to property insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks of damage to or loss of property such as theft, explosion, storm, hail, frost, other natural forces, radioactive contamination and land subsidence
- boiler and machinery insurance, which covers property spoilage from lack of power, light, heat, steam or refrigeration

65.12.5 General liability insurance services**65.12.50 General liability insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks of all types of liability including liability for defective products, bodily injury, property damage, pollution, malpractice, etc., other than liability covered in subcategory 65.12.21 (motor vehicle liability insurance services), 65.12.3 (marine, aviation and other transport liability insurance services) and 65.12.4 (property liability insurance services)

65.12.6 Credit and suretyship insurance services**65.12.61 Credit insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks of excessive credit losses because of debtor insolvency

Included are export credits, instalment credits, mortgages, agricultural credits etc.

65.12.62 Suretyship insurance services

This subcategory includes:

- underwriting services of insurance policies which cover risks of non-performance or failure to satisfy a contractual financial obligation by a party to a contract or agreement

65.12.7 Travelling and assistance, legal expenses and miscellaneous financial loss insurance services**65.12.71 Travelling and assistance insurance services**

This subcategory includes:

- underwriting services of insurance policies which provide protection for travel related expenses (typically provided in a package), such as:
 - trip cancellation, interruption or delay
 - lost, delayed or damaged luggage
 - accident and health medical expenses
 - repatriation of remains

This subcategory excludes:

- motor vehicle insurance services, 65.12.2

65.12.72 Legal expenses insurance services

This subcategory includes:

- underwriting services of policies covering legal expenses and litigation costs

65.12.73 Miscellaneous financial loss insurance services

This subcategory includes:

- underwriting services of insurance policies which cover risks of miscellaneous financial loss, that is, expenses arising from the following risks: loss of employment, insufficiency of income (general), bad weather, loss of benefits, continuing general expenses, unforeseen trading expenses, loss of market value, loss of rent or revenue, indirect trading losses (other than those mentioned above), other financial loss (non-trading) and other forms of loss

65.12.9 Other non-life insurance services

65.12.90 Other non-life insurance services

This subcategory includes:

- underwriting services of insurance policies which cover other non-life risks n.e.c.

65.2 Reinsurance services

65.20 Reinsurance services

65.20.1 Life, accident and health reinsurance services

65.20.11 Life reinsurance services

This subcategory includes:

- providing reinsurance services for life insurance
- reinsurance of annuities

65.20.12 Accident reinsurance services

This subcategory includes:

- providing reinsurance services for accident insurance
- reinsurance of annuities

65.20.13 Health reinsurance services

This subcategory includes:

- providing reinsurance services for health insurance
- reinsurance of annuities

65.20.2 Transport and property reinsurance services

65.20.21 Motor vehicle reinsurance services, third party liability

This subcategory includes:

- providing reinsurance services for motor vehicle insurance policies, third party liability

65.20.22 Other motor vehicle reinsurance services

This subcategory includes:

- providing reinsurance services for motor vehicle insurance policies, other than third party liability

65.20.23 Marine, aviation and other transport reinsurance services

This subcategory includes:

- providing reinsurance services for marine, aviation and other transport insurance policies

65.20.24 Freight reinsurance services

This subcategory includes:

- providing reinsurance services for freight insurance policies

65.20.25 Fire and other damage to property reinsurance services

65.20.3 General liability and credit and surety reinsurance services

65.20.31 General liability reinsurance services

65.20.32 Credit and surety reinsurance services

65.20.4 Legal expenses and miscellaneous financial loss reinsurance services

65.20.41 Legal expenses reinsurance services**65.20.42 Miscellaneous financial loss reinsurance services****65.20.5 Reinsurance services related to pension funding****65.20.50 Reinsurance services related to pension funding****65.20.6 Other non-life reinsurance services****65.20.60 Other non-life reinsurance services****65.3 Pension funding services****65.30 Pension funding services****65.30.1 Pension funding services**

This category excludes:

- trust services, see 66.19.31
- pension fund administration, see 66.29.19
- pension fund management services, see 66.30.12
- portfolio management services, see 66.30.11

65.30.11 Individual pension funding services

This subcategory includes:

- underwriting services of annuities, i.e. plans which provide income payments at regular intervals to individuals

Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of assets supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

65.30.12 Group pension funding services

This subcategory includes:

- underwriting services of plans which provide income payments at regular intervals to members of groups

Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of assets supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

66 Services auxiliary to financial services and insurance services**66.1 Services auxiliary to financial services, except insurance and pension funding****66.11 Services related to the administration of financial markets****66.11.1 Services related to the administration of financial markets****66.11.11 Financial market operational services**

This subcategory includes:

- administrative services consisting in furnishing space and other facilities necessary for the operation of security and commodity exchanges

66.11.12 Financial market regulatory services

This subcategory includes:

- services of regulating and monitoring financial markets and participants in those markets

66.11.19 Other services related to the administration of financial markets

This subcategory excludes:

- supply of financial news to the news media, see 63.91.1
- security custody services, see 66.19.32

66.12 Security and commodity contracts brokerage services**66.12.1 Security and commodity contracts brokerage services**

This category excludes:

- portfolio management services, on a fee or contract basis, see 66.30.11

66.12.11 Securities brokerage services

This subcategory includes:

- brokerage services (that is bringing together purchasers and sellers of the same instrument) for securities
- services of acting as a selling agent of units, shares or other interests in a mutual (investment) fund
- sales, delivery and redemption services of government bonds
- brokerage options

66.12.12 Commodity brokerage services

This subcategory includes:

- brokerage services for commodities and commodity futures including financial futures
- brokerage financial derivatives, other than options

This subcategory excludes:

- brokerage of options, see 66.12.11

66.12.13 Foreign exchange services

This subcategory includes:

- foreign currency exchange services provided by bureaux de change, etc.

66.19 Other services auxiliary to financial services, except insurance and pension funding**66.19.1 Processing and clearing services of securities transactions****66.19.10 Processing and clearing services of securities transactions**

This subcategory includes:

- computer-based clearing and settlement for interchange of debits, credits and transfer of ownership of securities

66.19.2 Auxiliary services related to investment banking**66.19.21 Mergers and acquisition services**

This subcategory includes:

- services of counsellors and negotiators in arranging mergers and acquisitions

66.19.22 Corporate finance and venture capital services

This subcategory includes:

- services of arranging corporate financing including debt, equity and venture capital financing
- venture capital financing services

66.19.29 Other auxiliary services related to investment banking

This subcategory excludes:

- stock price quotation services made available through an information server, see 58.19.29
- supply of financial news to the news media, see 63.91.1
- trust and custody services, see 66.19.3
- portfolio management services, see 66.30.11

66.19.3 Trust and custody services**66.19.31 Trust services**

This subcategory includes:

- estate and trust management and administration services
- services of acting as a trustee of investment funds or pension funds
- services of acting as trustee for securities (administrative services related to the issue and registration of securities, and payment of interest and dividends)

This subcategory excludes:

- fund management services, see 66.30.1

66.19.32 Custody services

This subcategory includes:

- under instructions, provides the services of the safekeeping of and accounting for valuable and usually income-bearing personal property, including securities
- safekeeping services
- safe deposit services
- security custody services
- audit confirmation services with respect to customers' securities held for safekeeping

66.19.9 Other services auxiliary to financial services, except insurance and pension funding, n.e.c.**66.19.91 Financial consultancy services**

This subcategory includes:

- financial advisory services
- market analysis and intelligence

This subcategory excludes:

- mergers and acquisitions services, see 66.19.21
- corporate finance and venture capital services, see 66.19.22
- trust and custody services, see 66.19.3
- insurance and pension consultancy services, see 66.29.19
- portfolio management services, see 66.30.11
- advisory services on taxation matters, see 69.20.3
- financial management consulting services (except business tax), see 70.22.12

66.19.92 Financial transactions processing and clearinghouse services

This subcategory includes:

- services of processing financial transactions such as verification of financial balances, authorisation of transactions, transfer of funds to and from transactors' accounts, notification of banks (or credit card issuers) of individual transactions and provision of daily summaries
- services of clearing cheques, drafts and other payment orders
- debit card merchant services

This subcategory excludes:

- services of processing securities transactions, see 66.19.10

66.19.99 Other services auxiliary to financial services n.e.c., except insurance and pension funding

This subcategory includes:

- mortgage and loan brokerage services

This subcategory excludes:

- coin and currency packing services, see 82.92.10

66.2 Services auxiliary to insurance and pension funding**66.21 Risk and damage evaluation services****66.21.1 Risk and damage evaluation services****66.21.10 Risk and damage evaluation services**

This subcategory includes:

- services of investigating insurance claims, determining the amount of loss or damages covered by insurance policies and negotiating settlement
- services of examining claims which have been investigated and authorisation of payments
- damage assessment services

66.22 Services of insurance agents and brokers**66.22.1 Services of insurance agents and brokers****66.22.10 Services of insurance agents and brokers**

This subcategory includes:

- services of selling, negotiating or soliciting of annuities and reinsurance policies

66.29 Other services auxiliary to insurance and pension funding**66.29.1 Other services auxiliary to insurance and pension funding****66.29.11 Actuarial services**

This subcategory includes:

- services of calculating insurance risks and premiums

66.29.19 Other services auxiliary to insurance and pension funding n.e.c.

This subcategory includes:

- administration of insurance and pension funds
- salvage administration services
- insurance and pension consultancy services

66.3 Fund management services**66.30 Fund management services****66.30.1 Fund management services****66.30.11 Portfolio management services, except pension funds**

This subcategory includes:

- managing portfolio assets of individuals, businesses and others, on a fee or commission basis, except for pension funds

Managers make decisions on which investments to purchase or sell. Examples of the portfolios managed are the portfolios of mutual and other investment funds or trusts.

This subcategory excludes:

- the buying and selling of securities on a transaction fee basis, see 66.12.11
- advisory services on personal financial planning not involving decision-making on behalf of clients, see 66.19.91
- management of pension funds, see 66.30.12

66.30.12 Pension funds management services

SECTION L REAL ESTATE SERVICES

68 Real estate services

68.1 Buying and selling services of own real estate

68.10 Buying and selling services of own real estate

68.10.1 Buying and selling services of own real estate

68.10.11 Residential buildings and associated land sales or purchases services

This subcategory includes:

- sales on own account of residential buildings and associated land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit
- sales of houses with associated land, multiple-dwelling buildings with associated land and individual dwelling units within such buildings, such as individual apartments or condominiums. Such property can be either leasehold or freehold.

This subcategory excludes:

- sales of residential property constructed by the selling unit, see 41.00.10
- sales of residential vacant land, see 68.10.13

68.10.12 Time share properties sales or purchases services

This subcategory includes:

- sales on own account of time share properties

68.10.13 Residential vacant land sales or purchases services

This subcategory includes:

- sales on own account of vacant residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land.

This subcategory also includes:

- subdividing real estate into lots, without land improvement

This subcategory excludes:

- subdividing and improving of land, see 42.99.29

68.10.14 Non-residential buildings and associated land sales or purchases services

This subcategory includes:

- sales on own account of non-residential buildings and associated land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit.

Examples of non-residential properties include:

- factories, office buildings, warehouses
- theatres, multiple-use buildings that are primarily non-residential
- agriculture, forestry properties
- similar properties

This subcategory excludes:

- sales of non-residential property constructed by the selling unit, see 41.00.20
- sales of non-residential vacant land, see 68.10.15

68.10.15 Non-residential vacant land sales or purchases services

This subcategory includes:

- sales on own account of vacant non-residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land.

This subcategory also includes:

- subdividing real estate into lots, without land improvement

This subcategory excludes:

- subdividing and improving of land, see 42.99.29

68.2 Rental and operating services of own or leased real estate**68.20 Rental and operating services of own or leased real estate****68.20.1 Rental and operating services of own or leased real estate****68.20.11 Rental and operating services of own or leased residential real estate**

This subcategory includes:

- rental and operating services concerning residential real estate by owners or leaseholders:
 - houses, flats, apartment buildings
 - multiple-use buildings that are primarily residential
 - residential mobile home sites
 - space owned by time-share owners

This subcategory excludes:

- accommodation services provided by operating hotels, motels, rooming houses, school dormitories, camp sites and other lodging places, see division 55

68.20.12 Rental and operating services of own or leased non-residential real estate

This subcategory includes:

- rental and operating services concerning industrial, commercial or other non-residential buildings or property by owners or leaseholders:
 - factories, office buildings, warehouses
 - theatres, convention centres, exhibition halls and multiple-use buildings that are primarily non-residential
 - agricultural, forestry and similar properties
- rental or leasing by the month or year of caravan sites, lock-up garages or other places for parking vehicles

68.3 Real estate services on a fee or contract basis**68.31 Real estate agency services on a fee or contract basis****68.31.1 Real estate agency services on a fee or contract basis****68.31.11 Residential buildings and associated land sale services on a fee or contract basis, except of time-share ownership properties**

This subcategory includes:

- real estate agency and brokerage house services related to the sale of houses, flats, apartment buildings and other residential properties, and similar intermediation services involving buying, selling and rental of residential buildings and associated land, on a fee or contract basis

This subcategory excludes:

- sale services of time-share ownership properties on a fee or contract basis, see 68.31.12

68.31.12 Time-share properties sale services on a fee or contract basis

This subcategory includes:

- real estate agency and brokerage house services related to the sale of time-share properties

68.31.13 Residential vacant land sale services on a fee or contract basis

This subcategory includes:

- real estate agency and brokerage house services related to the sale of residential vacant land, and similar intermediation services involving buying, selling and rental, on a fee or contract basis

68.31.14 Non-residential buildings and associated land sale services on a fee or contract basis

This subcategory includes:

- real estate agency and brokerage house services related to the sale of non-residential buildings and land, such as offices, factories, shops, etc., and similar intermediation services involving buying, selling and rental of non-residential buildings and associated land, on a fee or contract basis

68.31.15 Non-residential vacant land sale services on a fee or contract basis

This subcategory includes:

- real estate agency and brokerage house services related to the sale of non-residential vacant land, and similar intermediation services involving buying, selling and rental, on a fee or contract basis

68.31.16 Real estate appraisal services on a fee or contract basis

This subcategory includes:

- appraisal of residential buildings and land, non-residential buildings and land, and residential and non-residential vacant land on a fee or contract basis

68.32 Management services of real estate on a fee or contract basis**68.32.1 Management services of real estate on a fee or contract basis****68.32.11 Residential property management services on a fee or contract basis, except of time-share ownership properties**

This subcategory includes:

- management services concerning houses and other residential properties, on a fee or contract basis
- management services concerning multi-unit apartment buildings (or multiple-use buildings that are primarily residential)
- management services concerning residential mobile home sites
- rent collection services
- management services concerning dwellings in joint ownership

68.32.12 Time-share property management services on a fee or contract basis**68.32.13 Non-residential property management services on a fee or contract basis**

This subcategory includes:

- management services concerning industrial and commercial properties, multiple-use buildings that are primarily non-residential, etc.
- management services concerning agricultural, forestry and similar properties

This subcategory excludes:

- facilities support services (combination of services such as general interior cleaning, maintenance and making minor repairs, trash disposal, guard and security), see 81.10.10
- management of facilities, such as military bases, prisons, and other facilities (except computer facilities management), see 81.10.10
- sports and recreational sports facility operation services, see 93.11.10
- recreation and amusement facility operation services, see 93.29.1

SECTION M PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

69 Legal and accounting services

69.1 Legal services

69.10 Legal services

69.10.1 Legal services

This category excludes:

- law courts related administrative services, see 84.23.11

69.10.11 Legal advisory and representation services concerning criminal law

This subcategory includes:

- advice, representation and related services (defence, search for evidence, witnesses, experts, etc.) concerning criminal law

69.10.12 Legal advisory and representation services in judicial procedures concerning business and commercial law

This subcategory includes:

- advice, representation and related services in judicial and quasi-judicial procedures concerning business and commercial law

69.10.13 Legal advisory and representation services in judicial procedures concerning labour law

This subcategory includes:

- advice, representation and related services in judicial and quasi-judicial procedures concerning labour law

69.10.14 Legal advisory and representation services in judicial procedures concerning civil law

This subcategory includes:

- advice, representation and related services in judicial and quasi-judicial procedures concerning civil law

69.10.15 Legal services concerning patents, copyrights and other intellectual property rights

This subcategory includes:

- drafting and certification of documents and related services concerning patents, copyrights and other intellectual property rights

This subcategory excludes:

- licensing services for the right to use intellectual property and similar products, see 77.40.1

69.10.16 Notarial services

This subcategory includes:

- drawing up and conservation of authentic instruments with enforceability and probative value

These services concern fields such as family law (marriage contracts), law of succession and wills, the transfer of real estate, company law, etc.

69.10.17 Arbitration and conciliation services

This subcategory includes:

- assistance services involving arbitration or mediation for the settlement of a dispute between labour and management, between businesses or between individuals

This subcategory excludes:

- representation services on behalf of one of the parties in the dispute, see 69.10.11-69.10.14

69.10.18 Auction legal services

This subcategory includes:

- legal services connected to the disposal of assets by auctioning

This subcategory excludes:

- auctioning services other than in connection with legal procedures, see 82.99.19

69.10.19 Other legal services

This subcategory includes:

- escrow services and estate settlement services
- advisory services to clients related to their legal rights and obligations and other legal services n.e.c.

69.2 Accounting, bookkeeping and auditing services; tax consulting services**69.20 Accounting, bookkeeping and auditing services; tax consulting services****69.20.1 Financial auditing services****69.20.10 Financial auditing services**

This subcategory includes:

- examination services of accounting records and other supporting evidence of an organisation for the purpose of expressing an opinion as to whether financial statements of the organisation present fairly its position as at a given date and results of its operations for the period ending on that date, in accordance with generally accepted accounting principles

This subcategory excludes:

- accounting review services, see 69.20.21
- managements audits, see 70.22.11

69.20.2 Accounting services

This category excludes:

- data processing services, see 63.11.11

69.20.21 Accounting review services

This subcategory includes:

- reviewing services of annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit, and the level of assurance provided is thus lower.
- analysis of balance sheets, etc.

69.20.22 Compilation services of financial statements

This subcategory includes:

- compilation services for financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided.
- preparation services for business tax returns, when provided as a package with the preparation of financial statements for a single fee
- compilation of income statements, balance sheets, etc.

This subcategory excludes:

- business tax preparation services, when provided as separate services, see 69.20.3

69.20.23 Bookkeeping services

This subcategory includes:

- bookkeeping services consisting in classifying and recording business transactions in terms of money or some unit of measurement in the books of account

This subcategory excludes:

- payroll services, including payroll computation and ledgers, see 69.20.24
- bookkeeping services related to tax returns, see 69.20.3
- bill collection services, see 82.91.12

69.20.24 Payroll services

This subcategory includes:

- payroll services, including payroll computation and ledgers

69.20.29 Other accounting services

This subcategory includes:

- other accounting services such as attestations, valuations, preparation services for pro forma statements, etc.

69.20.3 Tax consulting services**69.20.31 Corporate tax consulting and preparation services**

This subcategory includes:

- corporate tax consulting and preparation of returns for all kinds of taxes (e.g., VAT)

69.20.32 Individual tax preparation and planning services

This subcategory includes:

- tax preparation and planning services for unincorporated business
- tax preparation and planning services for individuals

69.20.4 Insolvency and receivership services**69.20.40 Insolvency and receivership services**

This subcategory includes:

- providing advice and assistance to the management and/or creditors of insolvent businesses and/or to act as receiver or trustee in bankruptcy

70 Services of head offices; management consulting services**70.1 Services of head offices****70.10 Services of head offices****70.10.1 Services of head offices****70.10.10 Services of head offices**

This subcategory includes:

- management services provided by head offices to other units of the same company or enterprise

This subcategory excludes:

- services of holding companies, not engaged in managing, see 64.20.10

70.2 Management consulting services**70.21 Public relations and communication services****70.21.1 Public relations and communication services****70.21.10 Public relations and communication services**

This subcategory includes:

- advisory, guidance and operational assistance services, including lobbying, concerning methods to improve the image and relations of an organisation or individual with the general public, government, voters, shareholders and others

This subcategory excludes:

- planning and creating services of advertising, see 73.11.11
- market research and public opinion polling services, see 73.20

70.22 Business and other management consulting services**70.22.1 Business management consulting services****70.22.11 Strategic management consulting services**

This subcategory includes:

- advisory, guidance and operational assistance services concerning business policy and strategy and the overall planning, structuring and control of an organisation. More specifically, general management consulting assignments may deal with one or a combination of the following:

- policy formulation
- determination of the organisational structure (decision-making system) that will most effectively meet the objectives of the organisation
- legal organisation
- strategic business plans
- corporate development and restructuring consulting services, such as on mergers, acquisitions, joint ventures, strategic alliances, diversification, privatisation
- defining a management information system
- development of management reports and controls
- business turnaround plans
- management audits
- development of profit improvement programmes
- and other matters that are of particular interest to the higher management of an organisation

This subcategory excludes:

- legal advisory and representation services, see 69.10.1
- services of counsellors and negotiators arranging mergers and acquisitions, see 66.19.21

70.22.12 Financial management consulting services (except corporate tax)

This subcategory includes:

- advisory, guidance and operational assistance services concerning decision areas that are financial in nature, such as:

- working capital and liquidity management, determination of an appropriate capital structure
- analysis of capital investment proposals
- asset management
- development of accounting systems and budgeting and budgetary controls
- financial consulting services related to mergers, acquisitions, etc. such as advice on methods of valuations, methods of payment, methods of control, international finance

This subcategory excludes:

- design and development services for computer software for accounting systems, see 62.01.1
- security brokerage services, see 66.12.11
- portfolio and fund management services, see 66.30.11
- accounting, bookkeeping and financial auditing services, see 69.20

70.22.13 Marketing management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning the marketing strategy and marketing operation of an organisation. Marketing management consulting assignments may deal with one or a combination of the following:

- analysis and formulation of a marketing strategy
- formulation of customer service programmes, pricing, advertising and distribution channels
- sales management and sales staff training
- organisation of marketing channels (sale to wholesalers or directly to retailers, direct mail, franchise, etc.), package design and other matters related to the marketing strategy and operations of an organisation

This subcategory excludes:

- public relations and communication services, see 70.21.10
- advertising services, see 73.11

70.22.14 Human resources management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning the human resources strategies, policies, practices and procedures of an organisation. Human resources consulting assignments may deal with one or more of the following:
 - recruitment, compensation, benefits, performance measurement and appraisal
 - organisational development (improving functioning within and between groups)
 - employee training and development needs
 - outplacement procedures and plans for assistance to employees
 - succession planning
 - compliance with government regulations in areas such as health, safety, workers' compensation and employment equity
 - labour-management relations
 - human resources audits

This subcategory excludes:

- executive placement or search consulting services, see 78.10.1
- educational consulting services, see 85.60.10

70.22.15 Production management consulting services

This subcategory includes operations management consulting services, such as:

- consulting on systems and procedures improvements
- office and service operations improvements such as:
 - office layout
 - workflow planning and work standards
- office automation, such as the selection and installation of automated systems
- product development, quality assurance and quality management
- plant safety, security and protection

This subcategory excludes:

- supply chain consulting services, see 70.22.16
- engineering advisory and design services for industrial and manufacturing facilities and processes, see 71.12.17
- services provided by agronomists and agricultural economists, see 74.90.19

70.22.16 Supply chain and other management consulting services

This subcategory includes:

- integrated supply chain management consulting services. Integrated supply chain management consulting is a bundled product that includes inventory management, warehousing and storage and distribution services.
- logistic management consulting services, such as:
 - inventory management logistic consulting, that is keeping track of the existing inventory, determining the most effective inventory requirements for a client
 - distribution and transportation logistic consulting, including the processes used by a client to store, handle and move goods within an organisation, to ship goods from the client to the customers
 - warehousing and storage logistic consulting including the processes of receiving, storing and issuing an item
 - maintenance logistic consulting
- other management consulting services, n.e.c.

This subcategory excludes:

- architectural advisory services, see 71.11.24
- engineering advisory services, see 71.12.11
- environmental consulting services, see 74.90.13
- other scientific and technical consulting services n.e.c., see 74.90.19

70.22.17 Business process management services

This subcategory includes the provision of a bundled service package that combines information technology-intensive services with labour (manual or professional depending on the solution), machinery, and facilities to support, host and manage a business process for a client:

- financial business process such as financial transaction processing, credit card processing, payment services, lending services
- human resource business process such as benefits administration, payroll processing, personnel administration
- supply chain management business process such as inventory management, procurement services, logistics services, production scheduling and order processing
- customer relations management business process such as help desk, call centre, customer service
- vertical market business process, conducted by specific industries such as electric, chemical, petroleum
- other business processes for a client

70.22.2 Other project management services, except construction project management services**70.22.20 Other project management services, except construction project management services**

This subcategory includes:

- co-ordination and supervision services for resources in preparing, running and completing a project on behalf of the client
- project management services, which can involve budgeting, accounting and cost control, procurement, planning of time scales and other operating conditions, co-ordination of sub-contractors' work, inspection and quality control, etc.
- project management services that include management and office management services, with or without the provision of their own staff

This subcategory excludes:

- construction project management services, see 71.12.20

70.22.3 Other business consulting services**70.22.30 Other business consulting services**

This subcategory includes:

- regional, industrial or tourism development services

70.22.4 Trademarks and franchises**70.22.40 Trademarks and franchises**

This subcategory includes:

- original trademarks and franchises, i.e. the legally registered ownership of a certain brand name

These products are produced on own account with the intent of deriving benefits from allowing others to use these trademarks or franchises.

This subcategory excludes:

- licensing services for the right to use trademarks and franchises, see 77.40.12
- research and development work leading to a product or concept that is being trademarked, see division 72
- advisory services for the organisation of marketing channels (including franchises), see 70.22.13
- management services for rights to trademarks and franchises, see 74.90.20

71 Architectural and engineering services; technical testing and analysis services**71.1 Architectural and engineering services and related technical consulting services**

This group includes:

- drafting services (detailed layouts, drawings, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications, done by architectural draftsmen or engineering technicians)

71.11 Architectural services

71.11.1 Plans and drawings for architectural purposes**71.11.10 Plans and drawings for architectural purposes****71.11.2 Architectural services for buildings**

This category excludes:

- interior design services, see 74.10.11

71.11.21 Architectural services for residential building projects

This subcategory includes architectural services for:

- single-family residential projects
- multi-family residential projects

71.11.22 Architectural services for non-residential building projects

This subcategory includes architectural services for:

- office building projects
- retail and restaurant projects
- hotels and convention centres
- health care projects
- entertainment, recreational and cultural building projects
- educational building projects
- industrial building projects
- transportation and distribution facility projects
- other non-residential building projects

71.11.23 Historical restoration architectural services

This subcategory includes:

- architectural services that incorporate legal requirements to preserve or restore the historic character of a building

71.11.24 Architectural advisory services

This subcategory includes:

- expert witness services in the field of architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of architecture, is recognised as being qualified to render an informed opinion on matters relating to that field or subject
- the provision of advice, studies and reports on architectural matters

This subcategory excludes:

- the provision of advice, studies and reports on architectural matters done in a bundle with other architectural services for a specific project, see according to the type of project in 71.11.21, 71.11.22, 71.11.23

71.11.3 Urban and land planning services

71.11.31 Urban planning services

This subcategory includes:

- development services for plans concerning land use, site selection, control and utilisation, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development, such as:

- comprehensive urban plans
- community urban plans
- element urban plans for specific amenities or objectives such as transportation, utilities, etc.
- studies and plans related to urban rehabilitation and renewal process
- studies and plans related to urban public and private transports and accessibilities
- studies and plans related to urban economic and social spatial sustainability

- feasibility studies

- urban planning advisory services, such as expert witness, policy and program evaluation and other urban planning advisory services

This subcategory also includes:

- studies of environmental impact and economic assessments of urban development plans are also included

This subcategory excludes:

- development services for non-residential building projects, see 41.00.20

71.11.32 Rural land planning services

This subcategory includes:

- development of plans that describe the long-term objectives of rural areas for the development of infrastructure, housing, industry, commercial, recreational and other facilities

- comprehensive plans covering a large geographical area, for a lengthy time period

71.11.33 Project site master planning services

This subcategory includes services that provide plans for a construction site, showing the proposed location of buildings, roads, parking lots and other features, for:

- residential building projects
- non-residential building projects
- recreational and open-space projects

71.11.4 Landscape architectural services and architectural advisory services**71.11.41 Landscape architectural services**

This subcategory includes landscape architecture services for:

- residential building projects:
 - single-family residential projects
 - multi-family residential projects
 - residential subdivision projects
- non-residential building projects:
 - corporate building projects
 - hotels, convention centres, stadiums and arenas
 - educational building projects
 - health care, penal institutions
 - other non-residential building projects
- recreational and open-space projects:
 - city centres and public squares
 - non-building recreational facilities, parks and natural areas
 - transportation corridors
 - resorts
 - other recreational and open space projects

This subcategory also includes landscape architecture services related to:

- preparing and modifying terrain such as land clearing and grading plans, drainage designs, erosion and sediment control designs, retaining wall designs, outdoor sprinkler system plans
- facilitating access to a site such as lighting plans, signage plans, trail and path plans, accessibility designs
- structures with specialised uses

71.11.42 Landscape architectural advisory services

This subcategory includes:

- expert witness services in the field of landscape architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of landscape architecture, is recognised as being qualified to render an informed opinion on matters relating to that field or subject
- the provision of advice, studies and reports on landscape architecture matters

This subcategory excludes:

- the provision of advice, studies and reports on landscape architecture matters done in a bundle with other landscape architectural services for a specific project, see 71.11.41

71.12 Engineering services and related technical consulting services**71.12.1 Engineering services**

This category excludes:

- research and experimental development services in engineering, see 72.19.2

71.12.11 Engineering advisory services

This subcategory includes:

- provision of advice to clients concerning engineering principles and methods, when performed independently of an engineering project, including policy analysis, regulatory studies and audits
- provision of testimony by a witness who, by virtue of experience, training, skill or knowledge of engineering, is recognised as being qualified to render an informed opinion on such matters
- engineering investigation of a failed engineered system or structure to determine causal factors

This subcategory excludes:

- advice, studies, and reports performed in conjunction with a project, see based on the project type under 71.12.12-71.12.19

71.12.12 Engineering services for building projects

This subcategory includes:

- provision of designs, plans, and studies related to residential building projects, such as:
 - new and existing homes
 - row housing, apartments, etc.
 - mixed-use buildings that are predominantly used for residential housing
- provision of designs, plans, and studies related to new and existing commercial, public and institutional building projects, including mixed-use buildings that are predominantly used for commercial, public, or institutional purposes, such as:
 - office buildings
 - shopping centres
 - hotels and restaurants
 - service stations and warehouses
 - bus and truck terminals
 - hospitals, schools, churches
 - prisons, stadiums and arenas
 - libraries and museums

This subcategory also includes:

- engineering advisory services that are related to a specific residential, commercial, public or institutional building project

This subcategory excludes:

- engineering advisory services not related to a specific project, see 71.12.11

71.12.13 Engineering services for power projects

This subcategory includes:

- engineering services related to facilities that generate electrical power from:
 - coal and other fossil-fuel energy such as oil and gas
 - nuclear energy
 - the energy in falling water
 - other energy, such as solar power, wind power, geothermal power including cogeneration facilities
- engineering services related to overhead or underground electrical power transmission and distribution lines

71.12.14 Engineering services for transportation projects

This subcategory includes all engineering services (including provision of designs, plans, and studies) related to:

- highways, roads and streets, including elevated highways used for motor vehicle traffic
- bridges and tunnels
- ancillary road transport facilities such as rest stops, weigh stations, toll booths
- mass transit systems, such as light rail or subway systems
- railways and related structures
- railway bridges and tunnels
- marine and inland ports
- harbours, locks, canals, and dams primarily used for transportation purposes
- airports, runways, hangars
- other aviation facilities
- space transportation projects
- oil and gas transportation projects
- other transportation projects n.e.c.

71.12.15 Engineering services for waste management projects (hazardous and non-hazardous)

This subcategory includes:

- engineering services related to household garbage collection and disposal systems, such as:
 - recycling facilities
 - composting facilities
 - transfer stations
 - resource recovery facilities
 - landfill sites
- engineering services related to programs for the collection, treatment, recycling, and disposal of industrial air, water and solid wastes, generally to a level such that the remaining waste stream can be safely released to the natural environment or ordinary municipal systems
- engineering services related to programs for hazardous waste remediation, such as:
 - management of nuclear waste
 - chemical agent destruction
 - brownfield redevelopment
 - ground water modelling
 - contaminated site remediation

71.12.16 Engineering services for water, sewerage and drainage projects

This subcategory includes:

- engineering services related to systems for the collection, distribution, treatment, and disposal of water such as:
 - drinking water distribution systems, pumping stations, reservoirs, water storage facilities, water transmission and distribution mains including dams used primarily for local drinking water distribution and desalination plants
 - systems for storm water management, drainage and detention systems including dams used primarily for flood control
 - systems for the collection, treatment, and disposal of wastewater
 - irrigation systems and water pipelines including dams primarily used for irrigation

71.12.17 Engineering services for industrial and manufacturing projects

This subcategory includes the application of physical laws and principles of engineering in the design, development and utilisation of machines, materials, instruments, structures, processes and systems.

This subcategory includes:

- engineering services related to industrial facilities and processes:
 - mining and metallurgical facilities such as mines, smelters, mills, mineral refineries, including integrated facility and process engineering projects
 - mining and metallurgical processes, such as mineral extraction, smelting, refining, metal forming
 - petroleum and petrochemical facilities such as oil and gas platforms, refineries, pipelines, petrochemical plants, including integrated facility and process engineering projects
 - processes for the production of petroleum and petrochemicals, such as extraction, refining, formulation, mixing
 - microelectronics facilities and processes, such as those that produce microprocessors, silicon chips and wafers, microcircuits, and semiconductors
 - textile and clothing facilities and processes
 - iron and steel facilities and processes
 - other industrial and manufacturing facilities and processes, n.e.c.
- engineering services related to the design of industrial and manufactured products:
 - industrial machinery such as agricultural, construction, mining, metalworking, commercial and service industry, heating, ventilating and air-conditioning, power transmission machinery
 - electronic equipment such as computers and peripheral equipment, communications equipment, audio and video equipment, semiconductors and other electronic components
 - electrical equipment such as lighting, major and minor appliances and components thereof
 - transportation equipment such as motor vehicles, aircraft, trains, marine vessels, space vehicles
 - industrial and manufactured products not elsewhere classified

This subcategory excludes:

- industrial design services, see 74.10.12

71.12.18 Engineering services for telecommunications and broadcasting projects

This subcategory includes:

- engineering services related to systems for the transmission of voice and data between network termination points by copper wire, fibre-optic cable, co-axial cable, and hybrid fibre-coax cable
- engineering services related to systems for the transmission of voice, data and programming between network termination points by short-wave or microwave, such as:
 - wireless telephony systems
 - satellite radio systems
 - direct-broadcast satellite systems
- engineering services related to systems for the transmission of radio and television signals
- engineering services related to systems for the transmission or distribution of voice, data or programming, not elsewhere classified

71.12.19 Engineering services for other projects

This subcategory includes:

- engineering services related to:
 - natural gas and steam distribution projects
 - other utility projects n.e.c.
- engineering services related to systems, processes, facilities or products n.e.c., including the provision of designs, plans and studies related to them

71.12.2 Project management services for construction projects**71.12.20 Project management services for construction projects**

This subcategory includes:

- services of assuming overall responsibility for the successful completion of a construction project on behalf of a client, including organising the financing and the design, requesting tenders, and performing management and control functions
- project management services provided by engineers or architects

This subcategory excludes:

- general construction works, see divisions 41, 42

71.12.3 Geological, geophysical and related prospecting and consulting services**71.12.31 Geological and geophysical consulting services**

This subcategory includes:

- geological consulting services relating to mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formation and structures
- provide advice with regard to exploration and development of mineral, oil and natural gas properties
- consultation services on evaluation of geological, geophysical and geochemical anomalies
- consultation services on geological mapping or surveying at surface or subsurface

71.12.32 Geophysical services

This subcategory includes:

- services providing information on subsurface earth formations by different methods:
 - seismographic, gravimetric, magnetometric methods
 - other subsurface surveying methods

This subcategory excludes:

- test drilling and boring work, see 43.13.10

71.12.33 Mineral exploration and evaluation services

This subcategory excludes:

- test drilling in connection with petroleum and natural gas extraction, see 09.10.11
- test drilling and boring work, see 43.13.10

71.12.34 Surface surveying services

This subcategory includes:

- gathering services of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps
- collection of data by satellite
- land surveying services (e.g., marking of property, boundary marking)

This subcategory excludes:

- aerial photography services, see 74.20.24

71.12.35 Map-making services

This subcategory includes:

- map-making services consisting in the preparation and revision of maps of all kinds (e.g. road, cadastral, topographic, planimetric, hydrographic), using the results of survey activities, other maps and other information sources

This subcategory excludes:

- publishing of maps and atlases, see 58.11.15 and 58.11.16

71.2 Technical testing and analysis services**71.20 Technical testing and analysis services****71.20.1 Technical testing and analysis services****71.20.11 Composition and purity testing and analysis services**

This subcategory includes:

- testing and analysis services for the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals
- testing and analysis services in related scientific fields such as microbiology, biochemistry, bacteriology, etc.

This subcategory excludes:

- testing services related to animal health care and control, see 75.00.1
- medical and dental testing services, see 86.90.15

71.20.12 Testing and analysis services of physical properties

This subcategory includes:

- testing and analysis services of physical properties such as strength, ductility, electrical conductivity and radioactivity of materials such as metals, plastics, textiles, woods, glass, concrete and other materials
- tests for tension, hardness, impact resistance, fatigue resistance and high-temperature effects

71.20.13 Testing and analysis services of integrated mechanical and electrical systems

This subcategory includes:

- testing and analysis services for the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components

The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.

71.20.14 Technical inspection services of road transport vehicles

This subcategory includes:

- periodical technical inspection services for automobiles, motorcycles, buses, lorries, trucks and other road transport vehicles

This subcategory excludes:

- maintenance and repair services for motor vehicles and motorcycles, see 45.20
- damage assessment services, see 66.21.10

71.20.19 Other technical testing and analysis services

This subcategory includes:

- testing and analysis services of a technical or scientific nature that do not alter the object being tested
- radiographic, magnetic and ultrasonic testing of machine parts and structures in order to identify defects. These tests are often conducted on site.
- certification of ships, aircraft, dams, etc.
- certification and authentication of works of art
- radiological inspection of welds
- analysis services of police laboratories
- all other technical testing and analysis services not elsewhere classified

This subcategory excludes:

- assessment of damages services on behalf of insurance companies, see 66.21.10
- technical inspection services for automobiles, see 71.20.14
- medical analyses and testing services, see 86.90.15

72 Scientific research and development services

This division excludes:

- market research services, see 73.20.11

72.1 Research and experimental development services in natural sciences and engineering**72.11 Research and experimental development services in biotechnology**

72.11.1 Research and experimental development services in health, environmental, agricultural and other biotechnology

This category includes research and experimental development services in the application of science and technology to living organisms as well as parts, products or models thereof, to alter living or non-living materials for the production of knowledge, goods and services.

This includes:

- research and experimental development services on DNA (the coding):
 - genomics, pharmaco-genetics, geneprobos, DNA sequencing/synthesis/amplification, genetic engineering
- research and experimental development on proteins and molecules (the functional blocks):
 - protein/peptide sequencing/synthesis, lipid/protein/glyco engineering, proteomics, hormones and growth factors, cell receptors/signalling/pheromones
- research and experimental development on cell and tissue culture and engineering:
 - cell/tissue culture, tissue engineering, hybridisation, cellular fusion, vaccine/immune stimulants, embryo manipulation
- research and experimental development on process biotechnologies:
 - bioreactors, fermentation, bio processing, bioleaching, bio desulphurisation, bio pulping, bio filtration, bioremediation
- research and experimental development on sub-cellular organisms:
 - gene therapy, viral vectors

72.11.11 Research and experimental development services in health biotechnology**72.11.12 Research and experimental development services in environmental and industrial biotechnology****72.11.13 Research and experimental development services in agricultural biotechnology****72.11.2 Research and development originals in biotechnology****72.11.20 Research and development originals in biotechnology**

This subcategory includes:

- scientific originals in biotechnology, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents etc.

The creation of these original works is done on own account, i.e. their production is intended for sale that is undertaken without either a contract or known buyer in mind.

72.19 Research and experimental development services in other natural sciences and engineering**72.19.1 Research and experimental development services in other natural sciences****72.19.11 Research and experimental development services in mathematics****72.19.12 Research and experimental development services in computer and information sciences****72.19.13 Research and experimental development services in physical sciences**

This subcategory includes:

- research and experimental development services on heat, light, electromagnetism, astronomy, etc.

72.19.14 Research and experimental development services in chemistry**72.19.15 Research and experimental development services in earth and related environmental sciences**

72.19.16 Research and experimental development services in biological sciences

This subcategory includes:

- research and experimental development services on physiology and ecology of animals and plants, micro-organisms, etc.

72.19.19 Research and experimental development services in other natural sciences

This subcategory also includes:

- interdisciplinary research and development, predominantly in natural sciences

72.19.2 Research and experimental development services in engineering and technology, except biotechnology**72.19.21 Research and experimental development services in nanotechnology****72.19.29 Other research and experimental development services in engineering and technology, except biotechnology**

This subcategory includes:

- research and experimental development services on applied science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction etc.

This subcategory excludes:

- research and experimental development in environmental and industrial biotechnology, see 72.11.12

72.19.3 Research and experimental development services in medical sciences**72.19.30 Research and experimental development services in medical sciences**

This subcategory includes:

- research and experimental development services on treatment of diseases, preventive hygiene, pharmacy, etc.

This subcategory excludes:

- research and experimental development in health biotechnology, see 72.11.11

72.19.4 Research and experimental development services in agricultural sciences**72.19.40 Research and experimental development services in agricultural sciences**

This subcategory includes:

- research and experimental development services on agricultural techniques, fruit culture, forestry, stock breeding, fisheries, etc.

This subcategory excludes:

- research and experimental development in agricultural biotechnology, see 72.11.13

72.19.5 Research and development originals in natural sciences and engineering, except for biotechnology**72.19.50 Research and development originals in natural sciences and engineering, except for biotechnology**

This subcategory includes:

- scientific originals in natural sciences and engineering, except for biotechnology, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents etc.

The creation of these original works is done on own account, i.e. their production is intended for sale that is undertaken without either a contract or known buyer in mind.

This subcategory excludes:

- research and development originals in biotechnology, see 72.11.20

72.2 Research and experimental development services in social sciences and humanities

72.20 Research and experimental development services in social sciences and humanities

72.20.1 Research and experimental development services in social sciences

72.20.11 Research and experimental development services in economics and business

This subcategory includes:

- research and experimental development services in theories of economics, business management, finance, statistics, etc.

This subcategory excludes:

- market research services, see 73.20.11

72.20.12 Research and experimental development services in psychology

72.20.13 Research and experimental development services in law

This subcategory includes:

- research and experimental development services in public law, civil law, etc.

72.20.19 Research and experimental development services in other social sciences

This subcategory includes:

- research and experimental development services in social and cultural anthropology, demography, geography (human, economic and social), political sciences, sociology etc.

72.20.2 Research and experimental development services in humanities

72.20.21 Research and experimental development services in languages and literature

This subcategory includes:

- research and experimental development services in ancient and modern languages and literature

72.20.29 Other research and experimental development services in humanities

This subcategory includes:

- research and experimental development services in history, philosophy, arts, religion, theology etc.

72.20.3 Research and development originals in social sciences and humanities

72.20.30 Research and development originals in social sciences and humanities

This subcategory includes:

- scientific originals in social sciences and humanities, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents etc.

The creation of these original works is done on own account, i.e. their production is intended for sale that is undertaken without either a contract or known buyer in mind.

73 Advertising and market research services

73.1 Advertising services

73.11 Services provided by advertising agencies

73.11.1 Services provided by advertising agencies

73.11.11 Full service advertising services

This subcategory includes:

- provision of the full range of advertising services, including planning, creation and execution services, such as:
 - selection of media to be used
 - design of advertisements, illustrations, posters, etc.
 - writing of scenarios for advertising movies, placement in media, planning (without production) of advertising objects or films
 - organisation of direct marketing or direct mail advertising campaigns

This subcategory excludes:

- production and realisation of promotional or advertising motion pictures, see 59.11.12
- public relations services, see 70.21.10
- market research services, see 73.20.11
- photography services related to advertising, see 74.20.22

73.11.12 Direct marketing and direct mailing services

This subcategory includes:

- the developing and organisation of direct marketing advertising campaigns, that is, organising sending of advertising and promotional messages directly to consumers, rather than via mass media

Includes methods such as direct mail and telemarketing.

This subcategory excludes:

- mailing activities, see 82.29

73.11.13 Advertising design and concept development services

This subcategory includes:

- creating the basic idea for an advertisement, drafting the words
- designing the layout for a print advertisement, illustration, poster
- writing of scenarios for advertising movies

73.11.19 Other advertising services

This subcategory includes:

- aerial advertising services
- delivery services of free samples and other advertising material
- demonstration and presentation advertising services at point of sale
- sales promotion services (if no orders are received)

This subcategory excludes:

- publishing of trade advertising material, see 58.19.15
- modelling agency services, see 78.10.12
- advertising mailing services, see 82.19.12
- telemarketing services, see 82.20.10
- convention and trade show organisation services, see 82.30.1

73.12 Media representation services**73.12.1 Sale of advertising space or time on a fee or contract basis**

This category includes:

- sale or leasing services of advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

This category excludes:

- public relations and communication services, see 70.21.10

73.12.11 Sale of advertising space on a fee or contract basis in print media

This subcategory excludes:

- sale of advertising space in print media by publishers, see division 58

73.12.12 Sale of TV/radio advertising space or time on a fee or contract basis

This subcategory excludes:

- sale of advertising space in TV/radio by broadcasting companies, see 60.10.30, 60.20.40

73.12.13 Sale of Internet advertising space or time on a fee or contract basis**73.12.14 Sale of events related advertising**

This subcategory includes:

- sale of naming rights for tournaments, stadiums, etc.

73.12.19 Other sale of advertising space or time on a fee or contract basis

This subcategory includes:

- sale of advertising space or time on billboards, buildings, vehicles, etc.
- sale of advertising space or time in electronic media other than online
- sale of advertising time in video and motion pictures (product placement)

73.12.2 Re-sale of advertising space or time on a fee or contract basis**73.12.20 Re-sale of advertising space or time on a fee or contract basis****73.2 Market research and public opinion polling services****73.20 Market research and public opinion polling services****73.20.1 Market research and similar services**

This category includes:

- market analysis, analysis of competition and behaviour of consumers
- use of research monographs, statistics, econometric models, surveys, etc.

This category excludes:

- advertising services, see 73.1
- public opinion polling services, see 73.20.20

73.20.11 Market research services: qualitative surveys

This subcategory includes:

- (in-depth) interviews with one or several persons with open answers not to be quantified in intervals – often based on case studies

73.20.12 Market research services: quantitative ad-hoc surveys

This subcategory includes:

- surveys that are carried out only once and the answers can be grouped by intervals

73.20.13 Market research services: quantitative continuous and regular surveys

This subcategory includes:

- surveys that are carried out on a regular basis and the answers can be grouped by intervals

73.20.14 Market research services other than surveys

This subcategory includes:

- market research without carrying out surveys using already existing information from different sources

73.20.19 Other market research services**73.20.2 Public opinion polling services**

73.20.20 Public opinion polling services

This subcategory includes:

- investigation services designed to secure information on public opinions regarding social, economic, political and other issues

This subcategory excludes:

- similar investigation services designed to gather intelligence on consumer attitudes and preferences, see 73.20.1

74 Other professional, scientific and technical services**74.1 Specialised design services****74.10 Specialised design services****74.10.1 Interior, industrial and other specialised design services****74.10.11 Interior design services**

This subcategory includes:

- interior design services such as the planning and designing of interior spaces to meet the physical, aesthetic and functional needs of people
- drawing up of designs for interior decorating
- interior decorating

This subcategory excludes:

- architectural design services, see 71.11

74.10.12 Industrial design services

This subcategory includes:

- design services for industrial products, i.e. creating and developing designs and specifications that optimise the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in distribution, use and maintenance

This subcategory excludes:

- engineering services for the design of industrial products, see 71.12.17

74.10.19 Other specialised design services

This subcategory includes:

- services consisting of creating designs and preparing patterns for a variety of products by harmonising aesthetic considerations with technical and other requirements, such as:
 - furniture designs
 - wearing apparel, shoes and jewellery design
 - aesthetic design for various other customer products
- package design services
- production of three-dimensional models
- graphic design services

74.10.2 Design originals**74.10.20 Design originals**

This subcategory includes:

- original design concepts, produced on own account:
 - industrial product designs
 - aesthetic designs
 - graphic designs

This intellectual property product is typically produced with the intent to sell or license the information to others.

74.2 Photographic services**74.20 Photographic services****74.20.1 Photographic plates and film, other than cinematographic, exposed****74.20.11 Photographic plates and film, exposed but not developed****74.20.12 Photographic plates and film, exposed and developed, for offset reproduction****74.20.19 Other photographic plates and film, exposed and developed****74.20.2 Specialised photography services**

This category also includes:

- photojournalists services

74.20.21 Portrait photography services

This subcategory includes:

- services consisting of photographing persons or other subjects in studios or other locations such as clients' offices or homes. Generally included with these services is the development and printing of such pictures according to customer specifications:
 - passport or identification photographs
 - infant and child portraits
 - family or military portraits
 - studio fashion photos
 - corporate pictures

74.20.22 Advertising and related photography services

This subcategory includes:

- services consisting of photographing:
 - merchandise, industrial products
 - fashion clothes and other apparel
 - machinery, buildings
 - persons and other subjects for use in public relations
- photographic services for:
 - advertising displays, brochures, newspaper advertisements
 - catalogues

74.20.23 Event photography and event videography services

This subcategory includes:

- services consisting of photographing or videotaping live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events, and any other events of current interest

This subcategory excludes:

- motion picture, video and television programme production services, see 59.11.1
- news agency services, see 63.91.1

74.20.24 Aerial photography services

This subcategory includes:

- services consisting of photographing landscapes, structures and other surfaces from aircraft or helicopters

This subcategory excludes:

- photogrammetric recordings and collection of data by satellites, see 71.12.34

74.20.29 Other specialised photography services

This subcategory includes:

- services consisting of photographing persons, objects or scenery using special apparatus and techniques. Examples of such services are:

- underwater photography
- medical and biological photography
- photomicrography

This subcategory excludes:

- provision of photographs intended for the press, see 63.91.1

74.20.3 Other photographic services**74.20.31 Photography processing services**

This subcategory includes:

- services consisting primarily of the development of negatives and the printing of pictures for others according to customer specifications:

- enlargement of negatives or slides
- black and white processing
- colour printing
- slide and negative duplicates, reprints, etc.

- services consisting of the development of film for both amateur photographers and commercial clients

- preparation services for photographic slides

- copying services for films

- converting of photographs and films to other media

This subcategory excludes:

- processing services of motion picture film and post-production services, see 59.12.1

74.20.32 Restoration and retouching services of photography

This subcategory includes:

- services consisting of old photograph restoration

- retouching and other special photographic effects

74.20.39 Other photographic services, n.e.c.

This subcategory includes:

- microfilming services

This subcategory excludes:

- photocopying services, see 82.19.11

74.3 Translation and interpretation services**74.30 Translation and interpretation services****74.30.1 Translation and interpretation services****74.30.11 Translation services**

This subcategory includes:

- services generally related to the translation of texts from one language to another, resulting in a written document

74.30.12 Interpretation services

This subcategory includes:

- interpretation services are generally concerned with stating orally in one language what has been stated orally in another language

74.9 Other professional, scientific and technical services n.e.c.**74.90 Other professional, scientific and technical services n.e.c.**

74.90.1 Professional and technical support and consulting services n.e.c.**74.90.11 Bill auditing and freight rate information services****74.90.12 Business brokerage and appraisal services other than for real estate and insurance**

This subcategory includes:

- services of arranging for the purchase and sale of small and medium-sized businesses, including professional practices
- appraisal services for antiques, jewellery, etc.

This subcategory excludes:

- appraisal services for insurance, see 66.21.10
- services provided by real estate brokers, see 68.31.1
- real estate appraisal services, see 68.31.16

74.90.13 Environmental consulting services

This subcategory includes:

- environmental assessments, i.e. objective studies undertaken for any one or more of the following purposes: identify whether or not environmental contamination exists at a particular site, and if so the source, nature, and extent of the contamination; assess the risk to public safety and health from environmental contamination associated with a project that is proposed or in place; evaluate the impact on the ecology or economy of environmental changes resulting from human or natural activities
- environmental audits, i.e. independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices and controls
- site remediation planning services, i.e. preparation of plans for the abatement of environmental contamination, usually at a specific site, that incorporate such technical or other requirements as may be prescribed by law or regulation
- evaluation of environmental studies, i.e. provision of analysis that explains the strengths or weaknesses of an environmental study and provides the basis for alternative judgments. The evaluation of environmental studies may also include an analysis of future responses to environmental regulators
- natural resource management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for ecologically sustainable development and use of: land; forests; bodies of water; gas, oil, and mineral deposits; wildlife populations and other natural resources
- waste management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for the minimisation, transport, handling, disposal and/or recycling of waste
- environmental policy development consulting, i.e. advising public or private institutions on the design, development and implementation of environmental statutes, regulations, standards, or practices
- other environmental consulting services n.e.c.

74.90.14 Weather forecasting and meteorological services

This subcategory includes:

- providing meteorological analysis of the atmosphere and predicting weather processes and weather conditions

74.90.15 Security consulting services

This subcategory includes:

- services consisting of determining clients' needs and of providing advice and suggestions as to the type of security that is best suited for the client or as to improvements in existing systems

This subcategory excludes:

- consulting services for computer security, see 62.02
- monitoring and maintaining services for security systems devices, see 80.20.10

74.90.19 Other scientific and technical consulting services n.e.c.

This subcategory includes:

- scientific consulting services from mathematicians, statisticians, etc.
- services provided by agronomists and agricultural economists
- services provided by quantity surveyors
- services provided by other scientific and technical consultants n.e.c.

This subcategory excludes:

- services provided by management consultants, see 70.22.1
- services provided by architecture and engineering consultants, see 71.11.24, 71.12.11
- services provided by marketing consultants, see 73.11.1

74.90.2 Other professional, technical and business services n.e.c.**74.90.20 Other professional, technical and business services n.e.c.**

This subcategory includes:

- specialist advisory services other than for real estate, insurance and engineering, e.g. specialist advisory services in art, specialist services for courts of law, etc.
- management services for copyrights and their revenues, except for motion picture and artistic rights
- management services for rights to industrial property (patents, licences, trademarks, franchises, etc.)

This subcategory also includes:

- services provided by agencies and agents on behalf of individuals seeking engagements in motion pictures, theatrical productions or other entertainment or sports attractions
- placement of books, plays, artworks, photographs, etc. with publishers, producers, etc.

This subcategory excludes:

- management services of motion picture rights, see 59.13.12
- management services of artistic rights, see 90.02.19
- arts facilities operation services, see 90.04.10
- sports event organisation services, see 93.11.10, 93.12.10

75 Veterinary services**75.0 Veterinary services****75.00 Veterinary services****75.00.1 Veterinary services**

This category excludes:

- services related to animal husbandry such as artificial insemination, see 01.62.10
- veterinary testing and control services in relation to food production, see 71.20.11

75.00.11 Veterinary services for pet animals

This subcategory includes:

- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. The services are aimed at curing, restoring and/or maintaining the health of the animal.
- hospital, laboratory and technical services, foods (including special diets) and other facilities and resources

This subcategory excludes:

- pet animal boarding services without health care services, see 96.09.11

75.00.12 Veterinary services for livestock

This subcategory includes:

- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to livestock. The services are aimed at curing, restoring and/or maintaining the health of the animal.
- hospital, laboratory and technical services, foods (including special diets) and other facilities and resources

This subcategory excludes:

- herd testing services, droving services, agistment services, poultry caponising services, see 01.62.10
- sheep shearing services, see 01.62.10
- farm animal boarding services without health care services, see 01.62.10

75.00.19 Other veterinary services

This subcategory includes:

- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets or livestock (including zoo animals and animals raised for their fur production or other products). The services are aimed at curing, restoring and/or maintaining the health of the animal.
- hospital, laboratory and technical services, foods (including special diets) and other facilities and resources

SECTION N ADMINISTRATIVE AND SUPPORT SERVICES

77 Rental and leasing services

This division excludes:

- financial leasing services, see 64.91.10

77.1 Rental and leasing services of motor vehicles

77.11 Rental and leasing services of cars and light motor vehicles

77.11.1 Rental and leasing services of cars and light motor vehicles

77.11.10 Rental and leasing services of cars and light motor vehicles

This subcategory includes:

- rental and leasing services of passenger cars and other light motor vehicles, with a weight • 3,5 tons, without driver

This subcategory excludes:

- rental, leasing or hiring services of passenger cars with driver, see 49.32.12

77.12 Rental and leasing services of trucks

77.12.1 Rental and leasing services of trucks

77.12.11 Rental and leasing services of goods transport vehicles without driver

This subcategory includes:

- rental, leasing or hiring services of motor vehicles, with a weight > 3,5 tons, without driver, principally designed for the transport of goods (e.g. semi-trailers, tractors, lorries, freight vans and other utility vehicles)

This subcategory excludes:

- rental or hiring services concerning commercial freight vehicles with driver, see 49.41.20

77.12.19 Rental and leasing services of other land transport equipment without driver

This subcategory includes:

- rental, leasing or hiring services of other public-transport-type passenger vehicles such as buses without driver
- rental, leasing or hiring services concerning other land transport equipment without operator
- man- or animal-drawn passenger vehicle rental services without the services of a driver

This subcategory excludes:

- rental, leasing or hiring services of public-transport-type passenger vehicles with operator, see 49.39.31
- rental, leasing or hiring services of bicycles, skis, see 77.21.10
- rental, leasing or hiring services concerning motorcycles, caravans and campers without drivers, see 77.39.13

77.2 Rental and leasing services of personal and household goods

77.21 Rental and leasing services of recreational and sports goods

77.21.1 Rental and leasing services of recreational and sports goods

77.21.10 Rental and leasing services of recreational and sports goods

This subcategory includes:

- rental, leasing or hiring services concerning pleasure and leisure equipment, such as:
 - bicycles, snow skis, ice skates
 - gliders, hang gliders
 - water-sport equipment (e.g., surfboards, water-skis)
 - pleasure boats (canoes, sailboat and other pleasure boats)
 - other sports equipment (e.g., golf clubs, equipment for playing field games, racquet games, etc.), saddle-horses, camping equipment, etc.

This subcategory excludes:

- rental services of video tapes and disks, see 77.22.10
- rental services of other personal and household goods, see 77.29.1
- rental services of leisure and pleasure equipment as an integral part of recreational facilities, see 93.29.1

77.22 Rental services of video tapes and disks**77.22.1 Rental services of video tapes and disks****77.22.10 Rental services of video tapes and disks**

This subcategory includes:

- rental, leasing or hiring services concerning pre-recorded video tapes, CD's and DVDs for use in home entertainment equipment
- rental, leasing or hiring services of pre-recorded records, sound cassettes and compact discs
- rental, leasing or hiring services concerning video games

77.29 Rental and leasing services of other personal and household goods**77.29.1 Rental and leasing services of other personal and household goods****77.29.11 Rental and leasing services of televisions, radios, video cassette recorders and related equipment and accessories**

This subcategory includes:

- rental, leasing or hiring services of all kinds of electrical and electronic home entertainment equipment, such as:
 - stereo systems, tape decks, televisions, radios
 - video cassette recorders and similar equipment

77.29.12 Rental and leasing services of furniture and other household appliances

This subcategory includes:

- rental, leasing or hiring services of furniture (incl. mattresses and mattress supports), household appliances, whether or not electrical, such as refrigerators, washing machines, room air conditioners, fans, toasters, mixers, etc.
- rental, leasing or hiring services of pottery and glass, kitchen and table ware

This subcategory excludes:

- rental and leasing services of office furniture, see 77.33.11

77.29.13 Rental and leasing services of musical instruments**77.29.14 Rental and leasing services of household linen**

This subcategory excludes:

- provision services of linen by laundries, see 96.01.1

77.29.15 Rental and leasing services of textiles, clothing and footwear

This subcategory also includes:

- rental services of costumes

This subcategory excludes:

- provision services of work uniforms and related items by laundries, see 96.01.1

77.29.16 Rental and leasing services of do-it-yourself machinery and equipment

This subcategory includes:

- rental, leasing or hiring services of lawnmowers, tools for repairs, etc., without operator

77.29.19 Rental and leasing services of other personal and household goods n.e.c.

This subcategory includes:

- rental and leasing services of:
 - books, journals and magazines
 - cameras, photo equipment, binoculars and other optical goods
 - flowers and plants
 - jewellery
 - watches and clocks, etc.
- rental, leasing or hiring services of medical equipment (crutches) and paramedical equipment

This subcategory excludes:

- rental and leasing services of cars, trucks, trailers and recreational vehicles without driver, see 77.1
- rental and leasing services of recreational and sports goods, see 77.21.10
- rental and leasing services of video tapes and disks, see 77.22.10
- rental and leasing services of musical instruments, see 77.29.13
- rental and leasing services of household linen, see 77.29.14
- rental and leasing services of textiles, clothing and footwear, see 77.29.15
- rental and leasing services of do-it-yourself machinery and equipment, see 77.29.16
- rental and leasing services of motorcycles, caravans and campers without driver, see 77.39.13

77.3 Rental and leasing services of other machinery, equipment and tangible goods**77.31 Rental and leasing services of agricultural machinery and equipment****77.31.1 Rental and leasing services of agricultural machinery and equipment****77.31.10 Rental and leasing services of agricultural machinery and equipment**

This subcategory includes:

- rental, leasing or hiring services of agricultural and forestry machinery and equipment without operator, i.e. products produced by class 28.30, such as tractors and implements, seed and seedling planters, harvesting, cropping and sorting machinery, etc.

This subcategory excludes:

- rental, leasing or hiring services concerning agricultural and forestry machinery and equipment with operator, see 01.61.10, 01.62.10, 02.40.10
- rental, leasing or hiring services of lawnmowers, see 77.29.16

77.32 Rental and leasing services of construction and civil engineering machinery and equipment**77.32.1 Rental and leasing services of construction and civil engineering machinery and equipment****77.32.10 Rental and leasing services of construction and civil engineering machinery and equipment**

This subcategory includes:

- rental, leasing or hiring services of construction and civil engineering machinery and equipment without operator
- rental, leasing or hiring services concerning tractors for construction and earth moving purposes, road graders, steamrollers, bulldozers, excavating machinery, front-end loaders, scaffolding without erection and dismantling, site huts, etc.

This subcategory excludes:

- rental, leasing or hiring services of construction machinery and equipment with operator, see section F

77.33 Rental and leasing services of office machinery and equipment (including computers)**77.33.1 Rental and leasing services of office machinery and equipment (including computers)**

77.33.11 Rental and leasing services of office machinery and equipment (excluding computers)

This subcategory includes:

- rental, leasing or hiring services of all kinds of office machinery and equipment without operator, such as:
 - photocopiers
 - typewriters and word processors
 - accounting machinery and equipment such as electronic calculators, cash registers and other machines incorporating a calculating device
- rental, leasing or hiring services of office furniture, safes and the like

This subcategory excludes:

- rental and leasing services of computers without operator, see 77.33.12
- rental, leasing or hiring services of telephone and fax equipment, see 77.39.14

77.33.12 Rental and leasing services of computers

This subcategory includes:

- rental, leasing or hiring services of computers and peripheral equipment without operator, such as electronic data processors, central processing units, peripheral units and magnetic or optical readers

This subcategory excludes:

- rental and leasing services of computers with operator, see 63.11

77.34 Rental and leasing services of water transport equipment**77.34.1 Rental and leasing services of water transport equipment****77.34.10 Rental and leasing services of water transport equipment**

This subcategory includes:

- rental, leasing or hiring services of boats, ships and hovercraft without operator, primarily designed for the conveyance of passengers and freight

This subcategory excludes:

- rental, leasing or hiring services of vessels for sea and coastal water transport with operator, see 50.10.20 for passenger vessels and 50.20.21 for freight vessels
- rental, leasing or hiring services of inland water vessels with operator, see 50.30.20 for passenger vessels and 50.40.21 for freight vessels
- rental, leasing or hiring services of pleasure boats, see 77.21.10

77.35 Rental and leasing services of air transport equipment**77.35.1 Rental and leasing services of air transport equipment****77.35.10 Rental and leasing services of air transport equipment**

This subcategory includes:

- rental, leasing or hiring services of air transport equipment (e.g., helicopters, airplanes, hot air balloons) without operator

This subcategory excludes:

- rental, leasing or hiring services of air transport equipment with operator, see 51.10.20
- rental, leasing or hiring services of gliders and hang gliders, see 77.21.10

77.39 Rental and leasing services of other machinery, equipment and tangible goods n.e.c.**77.39.1 Rental and leasing services of other machinery, equipment and tangible goods n.e.c.**

77.39.11 Rental and leasing services of railroad vehicles

This subcategory includes:

- rental and non-financial leasing of commercial rail transportation equipment, without operator, such as:
 - locomotives and other rolling stock, subway cars, light rail equipment and streetcars

The leases in this product are those which are not structured to provide financing to the lessee. The rental and leasing service may include maintenance and repair services and insurance, damage waivers and warranties.

This subcategory excludes:

- providing loans to vendors and dealers to finance their inventories, see 64.19.25, 64.92.15
- providing leases which are structured to provide financing to the lessee, see 64.91.10
- insurance and damage waiver services sold separately, see 65.12.31
- maintenance and repair services of railroad transport equipment sold separately, see 33.17.11

77.39.12 Rental and leasing services of containers

This subcategory includes:

- rental and leasing of intermodal containers

77.39.13 Rental and leasing services of motorcycles, caravans and campers

This subcategory includes:

- rental, leasing or hiring services concerning motorcycles, caravans and campers without drivers

This subcategory excludes:

- rental, leasing or hiring services of public-transport-type passenger vehicles with operator, see 49.39.31
- rental, leasing or hiring services of bicycles, skis, see 77.21.10

77.39.14 Rental and leasing services of telecommunications equipment

This subcategory includes:

- rental, leasing or hiring services of telecommunications equipment without operator:
 - commercial radio, television and telecommunications equipment
 - telephones, fax machines, pagers and cellular telephones

77.39.19 Rental and leasing services of other machinery and equipment without operator and tangible goods n.e.c.

This subcategory includes:

- rental, leasing or hiring services concerning all kinds of machinery, whether or not electrical, except personal or household goods, generally used as capital goods by industry, without operator, such as:
 - engines and turbines
 - machine tools
 - mining and oil field equipment
 - coin-operated gambling machines
 - exhibition material
 - motion picture production equipment
 - professional, scientific measuring and control apparatus
 - other commercial and industrial machinery

This subcategory also includes:

- rental services of accommodation or office containers
- rental services of animals (e.g. herds, race horses)
- rental services of pallets

This subcategory excludes:

- rental, leasing or hiring services concerning agricultural and forestry machinery and equipment without operator, see 77.31.10
- rental, leasing or hiring services concerning construction and civil engineering machinery and equipment without operator, see 77.32.10
- rental, leasing or hiring services concerning office machinery, furniture and equipment without operator, see 77.33.11
- rental, leasing or hiring services concerning computers, without operator, see 77.33.12

77.4 Licensing services for the right to use intellectual property and similar products, except copyrighted works

77.40 Licensing services for the right to use intellectual property and similar products, except copyrighted works

77.40.1 Licensing services for the right to use intellectual property and similar products, except copyrighted works

This category includes

- permitting, granting or otherwise authorising the use of intellectual property products and similar products

This covers rights to exploit these products, such as licensing to third parties; using patented designs in production processes to produce new goods and so on.

Limited end user licenses, which are sold as part of a product (e.g. packaged software, books) are not included here.

This category excludes:

- licensing services for the copyrighted works (books, films, music, software, computer games), see corresponding subcategories in 58, 59
- drafting, certification and legal services concerning intellectual property products, see 69.10.15
- management services for rights to industrial property (patents, licences, trademarks, franchises etc.), see 74.90.20
- management services for copyrights and their revenues, except for motion picture and artistic rights, see 74.90.20

77.40.11 Licensing services for the right to use research and development products

This subcategory includes:

- licensing services for the right to use the outcome of research and development activities, i.e. inventions, such as constitutions of matter, processes, mechanisms, electrical and electronic circuits and devices, pharmaceutical formulations and new varieties of living things produced by artifice

77.40.12 Licensing services for the right to use trademarks and franchises

This subcategory includes:

- licensing services for the right to use trademarks and to operate franchises in respect of other non-produced assets

77.40.13 Licensing services for the right to use mineral exploration and evaluation

This subcategory includes:

- licensing services for the right to use mineral exploration and evaluation information, such as mineral exploration for petroleum, natural gas and non-petroleum deposits

77.40.19 Licensing services for the right to use other intellectual property and similar products, except copyrighted works

This subcategory includes:

- licensing services for the right to use other kinds of intellectual property products such as architectural and engineering plans, industrial designs etc.

This subcategory excludes:

- licensing services for the right to use compilations of facts/information (databases), see 58.12.30

78 Employment services

78.1 Services provided by employment placement agencies

78.10 Services provided by employment placement agencies

78.10.1 Services provided by employment placement agencies

78.10.11 Executive search services

This subcategory includes:

- specialised search and recruitment services limited to filling highly paid executive, senior manager, and professional positions, according to client specifications. Included are the services of:
 - conducting detailed interviews with the client organisation's management team
 - developing job profiles, conducting original research and advertising to locate potential job candidates
 - screening possible candidates, preparing, presenting, and discussing a confidential list of highly qualified applicants with the client
 - making interview arrangements, negotiating compensation, and providing post-hire follow-up

The prospective employee/client makes the decision as to which candidate to hire. The fee for the services provided is charged whether or not the candidate is hired. This service is also known as retained search.

This subcategory also includes:

- on-line executive search services

78.10.12 Permanent placement services, other than executive search services

This subcategory includes:

- testing, interviewing, reference checking, evaluation and counselling of prospective employees
- recruiting, selecting and referring candidates to the client to fill positions on a permanent (indeterminate) basis

The services may be procured by the potential employer or by the prospective employee. The candidate is selected and hired by the prospective employee. The placement firm is paid on a contingency basis, i.e. only for successful placement of a candidate. This subcategory includes permanent placement services for a complete range of occupations from low-level employees to management employees, including executives, except those recruited through executive/retained search, and for domestic or international job placements.

This subcategory also includes:

- on-line permanent employment placement agency services
- services of casting agencies and bureaus, such as theatrical casting agencies

This subcategory excludes:

- services of personal theatrical or artistic agents or agencies, see 74.90.20

78.2 Temporary employment agency services**78.20 Temporary employment agency services****78.20.1 Temporary employment agency services**

This category includes:

- staffing services for the supply of personnel for temporary work assignments

The temporary staffing firm hires its own employees and assigns/supplies them to clients to support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects. The employees are on the payroll of the temporary staffing firm which is legally responsible for their actions, but when working they are under the direct supervision of the client. The temporary staffing firm specifies the pay, benefits, etc. of the employee.

78.20.11 Temporary employment agency services for the supply of computer and telecommunications personnel

This subcategory includes:

- temporary staffing services for the supply of computer and telecommunications personnel such as IT and telecommunications systems support personnel, software developers, data processing personnel etc.

78.20.12 Temporary employment agency services for the supply of other office support personnel

This subcategory includes:

- temporary staffing services for the supply of other office support personnel such as secretaries, clerks, book-keepers, typists etc.

78.20.13 Temporary employment agency services for the supply of commercial and trade personnel**78.20.14 Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers**

This subcategory includes:

- temporary staffing services for the supply of transport, warehousing, logistics or industrial workers such as construction workers, maintenance workers, drivers, machinists, assemblers, machine operators, labourers, movers, shippers, etc.

78.20.15 Temporary employment agency services for the supply of hotels and restaurants personnel

This subcategory includes:

- temporary staffing services for the supply of hotels and restaurants personnel such as cooks, waiters, hotel receptionists

78.20.16 Temporary employment agency services for the supply of medical personnel**78.20.19 Temporary employment agency services for the supply of other personnel**

This subcategory includes:

- temporary staffing services for the supply of teachers, executives and other personnel n.e.c.

78.3 Other human resources provision services**78.30 Other human resources provision services**

This class excludes:

- provision services of human resources functions together with supervision or running of the business, see the class in the respective economic activity of that business
- provision services of only one of human resources functions, see the class in the respective economic activity of that function

78.30.1 Other human resources provision services

This category includes:

- services for the supply of personnel for extended work assignments

Under the terms of this arrangement, the client may recruit the person or persons hired by the staffing firm and assigned to their place of work, or transfer a portion of their existing workforce to the staffing firm. Long-term employees are placed on the payroll of the staffing firm, which is legally responsible for their actions, but when working they are supervised by the client. This service includes labour leasing, staff leasing, employee leasing, extended employee staffing and payrolling.

78.30.11 Other human resources provision services for computer and telecommunications personnel

This subcategory includes:

- staffing and management services for the supply of computer and telecommunications personnel such as IT and telecommunications systems support personnel, software developers, data processing personnel etc.

78.30.12 Other human resources provision services for other office support personnel

This subcategory includes:

- staffing and management services for the supply of other office support personnel such as secretaries, clerks, book-keepers, typists etc.

78.30.13 Other human resources provision services for commercial and trade personnel

78.30.14 Other human resources provision services for transport, warehousing, logistics or industrial personnel

This subcategory includes:

- staffing and management services for the supply of transport, warehousing, logistics or industrial workers such as construction workers, maintenance workers, drivers, machinists, assemblers, machine operators, labourers, movers, shippers etc.

78.30.15 Other human resources provision services for hotels and restaurants personnel

This subcategory includes:

- staffing and management services for the supply of hotels and restaurants personnel such as cooks, waiters, hotel receptionists etc.

78.30.16 Other human resources provision services for medical personnel**78.30.19 Other human resources provision services for personnel n.e.c.**

This subcategory includes:

- staffing and management services for the supply of teachers, executives and other personnel n.e.c.

79 Travel agency, tour operator and other reservation services and related services**79.1 Travel agency and tour operator services****79.11 Travel agency services****79.11.1 Travel agency services for transport reservations**

This category includes:

- services related to sales of transportation and related services

These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included. The reservations can be for domestic and international transport.

79.11.11 Reservation services for airlines

This subcategory includes:

- arranging reservations for airline tickets

79.11.12 Reservation services for railways

This subcategory includes:

- arranging reservations for rail seats

79.11.13 Reservation services for buses

This subcategory includes:

- reservation services for bus transportation

79.11.14 Reservation services for vehicle rental

This subcategory includes:

- arranging reservations for rental cars

79.11.19 Other travel agency services for transport reservations

This subcategory includes arranging reservations for other services n.e.c., such as:

- reservation services for ferry transportation
- reservation services for airport shuttle transportation
- other transportation reservation services, n.e.c.

79.11.2 Travel agency services for reservation of accommodation, cruises and package tours

79.11.21 Reservation services for accommodation

This subcategory includes:

- arranging reservations for accommodation services for:
 - domestic accommodation reservation services
 - international accommodation reservation services
- direct exchange services for other owners of residential property such as homes or apartments /flats

79.11.22 Reservation services for cruises

This subcategory includes:

- arranging reservations for cruise bookings for:
 - cruises of one day or less
 - cruises of more than one day

79.11.23 Reservation services for package tours

This subcategory includes:

- arranging reservations for package tours:
 - domestic package tours
 - international package tours

79.12 Tour operator services**79.12.1 Tour operator services****79.12.11 Tour operator services for arranging and assembling tours**

This subcategory includes:

- arranging, assembling, and marketing package tours:
 - pre-packaged tours, domestic and international
 - custom packaged tours for groups, domestic and international

Such a package usually includes buying and reselling passenger and baggage transportation, accommodation, food and sightseeing services. The resulting package tours may be sold to individuals or at wholesale to travel agents or other tour operators.

79.12.12 Tour managers services

This subcategory includes:

- services of own account tour managers

79.9 Other reservation services and related services**79.90 Other reservation services and related services**

This class excludes:

- travel agency services, see 79.11
- tour operator and tour manager services, see 79.12.1

79.90.1 Tourism promotion and visitor information services**79.90.11 Tourism promotion services**

This subcategory includes:

- the promotion of tourism for countries, regions or communities

79.90.12 Visitor information services

This subcategory includes:

- provision of information to visitors or potential visitors regarding destinations, preparing brochures, etc.

79.90.2 Tourist guide services

79.90.20 Tourist guide services

This subcategory includes:

- tourist guide services by tourist guide agencies and own-account tourist guides

This subcategory excludes:

- services of interpreters, see 74.30.12
- services of fishing, hunting and mountain guides, see 93.19.13

79.90.3 Other reservation services n.e.c.**79.90.31 Time-share exchange services**

This subcategory includes:

- exchange and reservation services (often based on points) for time-share owners

79.90.32 Reservation services for convention centres, congress centres and exhibit halls

This subcategory excludes:

- organisation and management of conventions and conferences, see 82.30.11

79.90.39 Reservation services for event tickets, entertainment and recreational services and other reservation services n.e.c.

This subcategory includes:

- arranging reservations for attendance at events, such as theatre performances, concerts or sporting events

80 Security and investigation services**80.1 Private security services****80.10 Private security services****80.10.1 Private security services****80.10.11 Armoured car services**

This subcategory includes:

- services consisting of providing an armoured car to pick up and deliver money, receipts or other valuable items with hired personnel to directly protect property while in transit:
 - bank collection and deposit services
 - securities transfers services

80.10.12 Guard services

This subcategory includes:

- services consisting of providing protective services through hired personnel to ensure the safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry:
 - security patrol services
 - security guard services
 - bodyguard services
 - watchdog services
 - parking control services
 - access control services

This subcategory excludes:

- public order and safety services, see 84.24.1

80.10.19 Other security services

This subcategory includes:

- training of guard dogs
- polygraph services
- fingerprinting services
- security shredding of information on any media

80.2 Security systems services**80.20 Security systems services****80.20.1 Security systems services****80.20.10 Security systems services**

This subcategory includes:

- services consisting of monitoring and maintaining security systems devices, such as burglar and fire alarms, by receiving alarm signals, confirming or checking that all systems are properly functioning, and dispatching police officers, fire department or other designated parties

This subcategory also includes:

- remote monitoring services

This subcategory excludes:

- installation services of security systems, such as burglar and fire alarms, without later monitoring, see 43.21.10
- selling security systems, mechanical or electronic locking devices, safes and security vaults, without monitoring, installation or maintenance services, see 47.00.59
- security consulting as a stand-alone service, see 74.90.15
- providing key duplication services, see 95.29.19

80.3 Investigation services**80.30 Investigation services****80.30.1 Investigation services****80.30.10 Investigation services**

This subcategory includes investigation and detective services such as:

- services consisting of investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other lawful or unlawful practices
- internal and undercover investigation
- shoplifting protection services

This subcategory excludes:

- credit investigation services, see 82.91.11

81 Services to buildings and landscape**81.1 Combined facilities support services****81.10 Combined facilities support services****81.10.1 Combined facilities support services**

81.10.10 Combined facilities support services

This subcategory includes:

- performing a combination of support services within a client's facilities, such as general interior cleaning, maintenance, trash disposal, guard and security, mail routing, reception, laundry, etc.

This subcategory excludes:

- provision services of only one of the support services (e.g. general interior cleaning services), see the appropriate class according to the service provided
- provision services of management and operating staff for the complete operation of a client's establishment, such as a hotel, restaurant, mine, or hospital, see the class of the unit operated

81.2 Cleaning services**81.21 General cleaning services of buildings****81.21.1 General cleaning services of buildings****81.21.10 General cleaning services of buildings**

This subcategory includes:

- services consisting of cleaning and maintaining dwellings or commercial, administrative and industrial buildings:
 - floor cleaning and waxing
 - interior wall cleaning
 - furniture polishing
 - other janitorial maintenance services, including minor repairs

This subcategory excludes:

- specialised interior cleaning services, such as chimney cleaning, cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts, exhaust units, see 81.22.1

81.22 Other building and industrial cleaning services**81.22.1 Industrial cleaning services****81.22.11 Window cleaning services**

This subcategory includes:

- services consisting of cleaning windows in dwellings and other buildings. Included here are cleaning services for exterior windows using swing stages.

81.22.12 Specialised cleaning services

This subcategory includes:

- cleaning services for computer rooms and the like
- cleaning services for industrial machinery
- specialised cleaning services for reservoirs and tanks, these being parts of industrial sites
- sterilisation services of objects or premises (operating rooms)
- exterior cleaning services of buildings of all types, including offices, factories, shops, institutions and other business and professional premises and multiunit residential buildings
- other building and industrial cleaning services n.e.c.

This subcategory excludes:

- cleaning services for agricultural premises (hen houses, piggeries, etc.), see 01.62.10
- maintenance services for central heating installations, see 43.22.12
- building exterior cleaning services when associated with building completion, see 43.39.19
- furnace and chimney cleaning services, see 81.22.13
- cleaning of carpets, upholstery, fabric, wall hangings, etc., see 96.01.19

81.22.13 Furnace and chimney cleaning services

This subcategory excludes:

- maintenance services for central heating installations, see 43.22.12

81.29 Other cleaning services

81.29.1 Other cleaning services**81.29.11 Disinfecting and exterminating services**

This subcategory includes:

- disinfecting dwellings and other buildings
- disinfecting vehicles, e.g., buses, trains, boats, planes
- exterminating insects, rodents and other pests
- fumigation services and pest control services

This subcategory excludes:

- pest control services (including rabbits) in connection with agriculture, see 01.61.10
- cleaning of agricultural premises (hen houses, piggeries, etc.), see 01.62.10
- impregnation of timber services, see 16.10.91
- asbestos, lead etc. abatement in buildings, see 39.00.14

81.29.12 Sweeping and snow removal services

This subcategory includes:

- runway vacuuming services
- street sweeping and cleaning services
- gritting and salting of roads
- snow ploughing and removal

81.29.13 Other sanitation services

This subcategory includes:

- beach cleaning services

This subcategory excludes:

- pest control services (including rabbits) in connection with agriculture, see 01.61.10
- cleaning services of oil spills and other pollutions in coastal areas, see 39.00
- disinfection and extermination services for buildings and other non-agricultural structures, see 81.29.11

81.29.19 Other cleaning services n.e.c.

This subcategory includes:

- non-specialised cleaning services of: buses, underground and other trains, planes, ships and other transport equipment
- bottle cleaning services
- swimming pool cleaning and maintenance services
- cleaning services of the inside of road and sea tankers
- other cleaning services n.e.c.

This subcategory excludes:

- cleaning of agricultural premises (hen houses, piggeries, etc.), see 01.62.10
- remediation and clean-up services, see 39.00
- building exterior cleaning services when associated with building completion, see 43.39.19
- car cleaning services, see 45.20.30
- cleaning of carpets, upholstery fabric, wall hangings, etc., see 96.01.19

81.3 Landscape services**81.30 Landscape services****81.30.1 Landscape services**

81.30.10 Landscape services

This subcategory includes:

- planting, care and maintenance services of:
 - parks and gardens for:
 - private and public housing
 - public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.)
 - municipal grounds (parks, green areas, cemeteries etc.)
 - highway greenery (roads, train lines and tramlines, waterways, ports)
 - industrial and commercial buildings
 - greenery for:
 - buildings (roof gardens, façade greenery, indoor gardens etc.)
 - sports grounds (football fields, golf courses etc.), play grounds, lawns for sunbathing and other recreational parks
 - stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems)
- replanting services of trees, arboriculture and tree surgery for non-agricultural plants
- planting and landscaping services for protection against noise, wind, erosion, visibility and dazzling
- other landscaping services for non-agricultural or non-forestry land: renaturalisation, recultivation, retention areas, melioration, anti-flood basins etc.

This subcategory also includes:

- minor incidental design and construction services (ground modelling, erection of retaining walls, walkways etc.)

This subcategory excludes:

- commercial production and planting services for commercial production of plants, trees, see divisions 01, 02
- tree nursery and forest tree nursery services, see 01.30.10, 02.10.20
- maintenance services of agricultural land in order to keep it in good agricultural and ecological condition, see 01.61.10
- construction works for landscaping purposes, see section F
- landscape design and architecture services, see 71.11.4

82 Office administrative, office support and other business support services**82.1 Office administrative and support services****82.11 Combined office administrative services****82.11.1 Combined office administrative services****82.11.10 Combined office administrative services**

This subcategory includes:

- the provision of a combination of day to day office administrative services, such as reception, financial planning, billing and record keeping, personnel and mail services etc. for others on a contract or fee basis

This subcategory excludes:

- the provision of operating staff to carry out the complete operations of a business, see the appropriate class according to the business they perform
- the provision of only one particular service mentioned here, see the appropriate class according to the service provided

82.19 Photocopying, document preparation and other specialised office support services**82.19.1 Photocopying, document preparation and other specialised office support services****82.19.11 Duplicating services**

This subcategory includes:

- blue-printing, photocopying, mimeographing, photostatting and other duplication services other than printing

This subcategory excludes:

- printing services of documents (offset printing, quick printing, etc.), see 18.12.19

82.19.12 Mailing list compilation and mailing services

This subcategory includes:

- services consisting of compiling and selling the use of lists of names and addresses from telephone directories and other sources
- services consisting of sending materials (e.g. advertising material, information material or any other material) by envelope addressing, stuffing, sealing, metering and mailing

This subcategory excludes:

- courier services, see 53.20.1
- database services, see 63.11.1
- compilation services of facts and information, see 63.99.10
- original compilations of mailing lists, see 63.99.20
- delivery services of advertising material, see 73.11.19

82.19.13 Document preparation and other specialised office support services

This subcategory includes:

- document preparation
- document editing or proofreading
- typing, word processing, or desktop publishing
- secretarial support services
- transcription of documents, and other secretarial services
- letter or resume writing
- provision of mailbox rental
- word processing services
- other document copying services without also providing printing services (i.e. offset printing, quick printing, digital printing, prepress services)

This subcategory excludes:

- pre-press services, see 18.13.10
- specialised stenotype services such as court reporting, see 82.99.11
- public stenography services, see 82.99.11

82.2 Call centre services**82.20 Call centre services****82.20.1 Call centre services****82.20.10 Call centre services**

This subcategory includes:

- taking orders for clients by telephone
- soliciting contribution or providing information for clients by telephone
- telemarketing

This subcategory excludes:

- sales promotion services, if no orders are received, see 73.11.19
- market research services, see 73.20.1
- public opinion polling services, see 73.20.20

82.3 Convention and trade show organisation services**82.30 Convention and trade show organisation services****82.30.1 Convention and trade show organisation services**

82.30.11 Convention organisation services

This subcategory includes:

- organisation and management of conventions and congresses and provision of convention assistance and support services, with or without own staff, including components such as:
 - advice and consultancy services with respect to all aspects of the organisation of conventions, including defining objectives, financing, e.g. through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters
 - assistance in choosing and locating space, venue research, feasibility and negotiation
 - marketing and public relations for the convention or congress, speaker liaison
 - organisation or provision of secretariat and office facilities and staff for conference registration, conference administration, conference documentation and abstract handling, translation of documents etc.
 - organisation or supply of simultaneous interpretation and other on-site services
 - supply of registration processing systems, electronic information and design
 - supply and setting up of equipment such as audiovisual equipment associated with the organisation of the event
 - organisation or provision of accommodation booking service including negotiating group discounts, delegate transfers and on-site transportation services, food and beverage arrangements, and tour programmes

Payment for these services can be through fees assessed to organisers and exhibitors, as well as entry fees for visitors.

82.30.12 Trade show organisation services

This subcategory includes:

- organisation and management services of trade shows and trade fairs and provision of assistance and support services, including components such as:
 - advice and consultancy services with respect to all aspects of the organisation of trade shows and trade fairs, including defining objectives, financing, e.g. through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters
 - assistance in choosing and locating space, venue research, feasibility and negotiation
 - marketing and public relations for the trade show or trade fair
 - organisation or provision of secretariat and office facilities and staff for trade show or trade fair registration, administration, documentation, translation of documents etc.
 - organisation or supply of other on-site services
 - supply of registration processing systems, electronic information and design
 - supply and setting up of equipment such as audiovisual equipment associated with the organisation of the event
 - organisation or provision of accommodation booking service including negotiating group discounts, on-site transportation services, food and beverage arrangements

82.9 Business support services n.e.c.**82.91 Collection agency and credit bureau services****82.91.1 Collection agency and credit bureau services****82.91.11 Credit reporting services**

This subcategory includes:

- services consisting in the reporting of credit ratings of persons and businesses
- evaluation services of the financial status and credit experience of prospective customers, loan applicants, etc.
- credit investigation services

82.91.12 Collection agency services

This subcategory includes:

- services consisting in the collection of accounts, cheques, contracts or notes and the remittance of the money to the client
- collection services of regular accounts (e.g. utility bills) and recovery services of delinquent accounts
- outright purchase of delinquent accounts and debts and subsequent recovery

82.92 Packaging services**82.92.1 Packaging services****82.92.10 Packaging services**

This subcategory includes:

- services consisting of packaging goods for others, such as food products, pharmaceuticals, household cleaners, toilet preparations and hardware, using a variety of automated or manual packaging techniques, including blister forming and packaging, shrink or skin wrapping, form filling and sealing, pouch filling, bottling and aerosol packaging. This service may also include the labelling or imprinting of the package.
- parcel packing and gift wrapping
- coin and currency packing services
- bottling services of liquids, including beverages and food

This subcategory excludes:

- solely printing information on packaging materials, see 18.12.16, 18.12.19
- packing and crating services incidental to transport, see 52.29.20
- package design services, see 74.10.19
- packaging services that include processing of client owned materials into a different product (e.g., mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), see sub-contracted operations as part of manufacturing in section C

82.99 Other business support services n.e.c.**82.99.1 Other business support services n.e.c.****82.99.11 Verbatim reporting and stenotype recording services**

This subcategory includes:

- specialised stenotype services such as court reporting
- public stenography services

82.99.12 Telephone based support services

This subcategory includes:

- telephone answering services
- telephone wake-up services

This subcategory excludes:

- automatised computer-based information services, see 63.99.10
- call centre services, see 82.20.10

82.99.19 Other miscellaneous business support services n.e.c.

This subcategory includes:

- real-time (i.e. simultaneous) closed captioning of live television performances of meetings, conferences
- address bar coding services
- bar code imprinting services
- fundraising organisation services on a contract or fee basis
- repossession services
- parking meter coin collection services
- issue of reduced-price coupons and gift stamps
- auctioning services other than in connection with legal procedures
- reading of heating, electric, gas and water meters
- data preparation services
- other business services n.e.c.

This subcategory excludes:

- captioning services other than simultaneous closed captioning, see 59.12.16
- services related to advertising and sales promotion, see 73.1
- document transcription services, see 82.19.13

SECTION O PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES

84 Public administration and defence services; compulsory social security services

84.1 Administration services of the State and the economic and social policy of the community

84.11 General public administration services

84.11.1 General (overall) public services

84.11.11 Executive and legislative services

This subcategory includes:

- executive and legislative administration services of central, regional and local bodies

84.11.12 Financial and fiscal services

This subcategory includes:

- administrative and supervisory services related to financial and fiscal affairs, such as:
 - operational services for taxation schemes
 - duty and tax collection on goods
 - tax violation investigation services
- budget implementation and management services of public funds and public debt services

84.11.13 Overall economic and social planning and statistical services

This subcategory includes:

- administrative and operational services related to overall economic and social planning
- services provided by planning and statistical offices undertaken at the different levels of government
- services by the other offices, bureaux or programme units which formulate, co-ordinate and frequently monitor the implementation of overall economic and social plans and programmes

84.11.14 Government services to fundamental research

This subcategory includes:

- administrative services provided by offices, bureaux, programme units, etc., for governmental activities in the funding or conduction of fundamental research into the natural sciences, the social sciences and humanities and fundamental multidisciplinary research

This subcategory excludes:

- administrative services for research and development policies intended to increase personal well-being and of associated funds, see 84.12.12
- administrative services for research and development policies intended to improve economic performance and competitiveness, see 84.13.1
- administrative services for defence-related research and development policies and of associated funds, see 84.22.1

84.11.19 Other general (overall) public services

This subcategory includes:

- administrative, operational and support services related to government (public) affairs that cannot be assigned to one of the four previous categories
- services provided by programme units dealing with non-self-governing and trust territory affairs
- services provided by programme units administering elections

84.11.2 Supporting services for the government

84.11.21 General personnel services for the government

This subcategory includes:

- public administrative and operational services for general personnel affairs, whether or not connected with a specific function
- services related to the development and implementation of general personnel policies and procedures, covering selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters

84.11.29 Other supporting services for the government

This subcategory includes:

- centralised public procurement and supply services

This subcategory excludes:

- operation services of government owned or occupied buildings, see 68.20.12, 68.32.13
- operation services of government archives, see 91.01.12

84.12 Administrative services for the regulation of health care, education, cultural services and other social services, excluding social security**84.12.1 Administrative services for the regulation of health care, education, cultural services and other social services excluding social security**

This category includes:

- public administrative services of research and development policies and associated funds for these areas

84.12.11 Administrative educational services

This subcategory includes:

- public administrative services for different educational institutions
- management, operation, inspection and support services for all types of schools and other educational institutions
- public information services concerning the educational system in general, provided by government departments or special programme units

This subcategory excludes:

- educational support services, see 85.60.10

84.12.12 Administrative health care services

This subcategory includes:

- public administration services for all kinds of health and social services
- management, operation, inspection and support services for general and specialised medical or dental hospitals and clinics, plus nursing and convalescent home services
- administration, management, operation and support services in public health matters, such as blood bank operation services, disease detection services, prevention services, management of drug quality programmes, birth control services, etc.

These services are frequently provided by special teams or individual health professionals not connected with a hospital, clinic or practitioner.

This subcategory excludes:

- administration services for sickness, maternity or temporary disablement benefit schemes, see 84.30.11
- human health-related services, see division 86
- social work services, see 87.90

84.12.13 Administrative housing and community amenity services

This subcategory includes:

- public administrative services for housing and overall community development, water supply, sanitation and street lighting
- services related to the development, monitoring and evaluation of housing and housing standards (other than construction standards)
- administrative services for rent control and eligibility standards for state-subsidised housing
- administrative housing services for the general public or for people with special needs
- dissemination of public information about housing
- services provided by offices, bureaux, departments and programme units involved in developing and administering regulations concerning water supply
- public administrative services related to refuse collection and disposal, sewage system operation and street cleaning
- pollution standards, dissemination of information on pollution
- administrative services of environmental protection programmes

This subcategory excludes:

- sewage, refuse disposal and remediation, see divisions 37, 38, 39

84.12.14 Administrative recreational, cultural and religious services

This subcategory includes:

- support services for cultural facilities and individual artists as well as organisations engaged in promoting cultural activities, including distribution services of public grants to artists
- support services for national, regional or local festivities and for the maintenance and running of religious institutions
- sponsoring services of recreation and cultural activities

This subcategory excludes:

- museums and other cultural services, see division 91
- government operated library and archive services, see 91.01.1
- other recreational services, see 92.00, 93.21, 93.29
- sports facilities operation services, see 93.11.10
- sports events promotion and organisation services, see 93.12.10, 93.19.11

84.13 Administrative services for more efficient operation of businesses**84.13.1 Administrative services for more efficient operation of businesses**

This category includes:

- administrative services of research and development policies and associated funds in these sectors
- support and information services for the below-mentioned affairs

This category excludes:

- research and experimental development services, see division 72

84.13.11 Administrative agriculture-, forestry-, fishing- and hunting-related services

This subcategory includes:

- public administrative services related to:
 - agricultural land management
 - agrarian reform and land settlement
 - stabilisation of agrarian markets
 - veterinary affairs
 - pest control
 - forestry
 - fishing and hunting affairs
- administrative services provided by offices, bureaux and programme units concerning:
 - conservation of farmland
 - land reclamation
 - land improvement and expansion
 - supply of veterinary services to farms
 - eradication or control of pests, vermin, plant diseases or other destructive agents
 - crop inspection and grading
- administrative services concerning:
 - regulations governing forest operations
 - issuing of tree-felling licences
 - rationalisation of forest resources, exploitation
 - reforestation work
 - administrative services concerning the operation and support of game preserves and fish hatcheries
 - development and monitoring of regulations, including the licensing of fishing and hunting

84.13.12 Administrative fuel- and energy-related services

This subcategory includes:

- administrative services provided by offices, bureaux and programme units concerning:
 - solid fuel, including regulations concerning their exploitation or conservation
 - petroleum and natural gas
 - mineral fuel
 - nuclear and non-commercial fuel, including such fuels as alcohol, wood and wood waste, etc.

84.13.13 Administrative mining- and mineral resources-, manufacturing- and construction-related services

This subcategory includes:

- administrative services provided by offices, bureaux and programme units concerning:
 - discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting
 - mining and safety standards
 - services designed to develop, expand and improve the position of manufacturing establishments
 - services related to development and administration of regulations concerning building standards, issuing of occupation certificates, development and monitoring of regulations concerning safety on construction sites

This subcategory excludes:

- administrative services related to mineral fuel, see 84.13.12

84.13.14 Administrative transport- and communications-related services

This subcategory includes:

- public administrative services for road and water transport, railway and air transport and communications
- administrative services provided by offices, bureaux and programme units concerning:
 - planning, design, construction, maintenance and improvement of roads, highways and associated structures
 - road-beds and associated structures
 - water transport facilities; railways; airport runways, terminals, hangars, air navigation aids; other fixed structures and equipment associated with air transport
 - pipelines and other facilities
- supervision and regulation of such work and development and administration of operational regulations for all the above-mentioned means of transport and related equipment
- administrative services related to communications, i.e., postal, telephone, telegraph, cable and wireless communications systems and communications satellites
- services related to planning, development, functioning and improvement of communications systems
- services concerning the development and administration of regulations for these systems

This subcategory excludes:

- police traffic-control services on roads and waterways, see 84.24.11

84.13.15 Administrative services related to the distributive and catering trades, hotels and restaurants

This subcategory includes:

- public administrative services related to the distributive trades, storage and warehousing and hotels and restaurants
- administrative services provided by offices, bureaux and programme units concerning:
 - development and monitoring of regulations concerning wholesale and retail trade, consumer protection, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotel and restaurant operation
- administrative services concerning the design and construction of hotel and restaurant accommodation

84.13.16 Administrative services related to tourism affairs

This subcategory includes:

- public administration services related to tourism and tourism promotion
- administrative services provided by offices, bureaux and programme units concerning:
 - advertising campaigns
 - dissemination of tourism information
 - other tourist support services

This subcategory excludes:

- operational services of tourist offices, see 79.90.12

84.13.17 Administrative multipurpose development project services

This subcategory includes:

- administrative services provided by offices, bureaux and programme units concerning: planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for power generation, flood control, irrigation, navigation and recreation.

84.13.18 General administrative economic, commercial and labour affairs-related services

This subcategory includes:

- administrative services provided by offices, bureaux and programme units involving:
 - formulation of general economic policies
 - regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets
 - overall income controls
 - general trade promotion activities
 - general regulation of monopolies and other restraints on trade and market entry
 - regulation, licensing and inspection of miscellaneous commercial sectors
- administrative services concerning the operation of such institutions as the patent, trademark and copyright offices, weather forecasting institutions, standardisation institutions
- administrative services concerning the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment and to stimulate labour mobility

84.2 Provision of services to the community as a whole**84.21 Foreign affairs services****84.21.1 Foreign affairs services**

This category excludes:

- international disaster or conflict refugee services, see 88.99.19

84.21.11 Administrative external affairs-related services, diplomatic and consular services abroad

This subcategory includes:

- public administrative and operational services for ministries of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations
- administrative, operational and support services for information and cultural services intended for distribution beyond national boundaries, including libraries, reading rooms and reference services located abroad

84.21.12 Foreign economic aid-related services

This subcategory includes:

- public administrative services for economic aid to developing countries, whether or not routed through international organisations
- administrative services provided by offices, bureaux and programme units for non-military aid programmes to developing countries
- provision of or support for technical assistance and training
- economic aid missions accredited to foreign governments

84.21.13 Foreign military aid-related services

This subcategory includes:

- administrative services by offices, bureaux and programme units concerning military aid missions accredited to foreign governments or attached to international military organisations or alliances
- grants and loans for military aid
- contributions to international peacekeeping forces, including assignment of manpower

84.22 Defence services**84.22.1 Defence services**

This category includes:

- administrative services of defence-related research and development policies and related funds

84.22.11 Military defence services

This subcategory includes:

- public administrative services related to military defence
- administrative, operational and supervisory services for:
 - military defence and forces: land, sea, air and space defence forces
 - engineering, transport, communications
 - intelligence
 - material, personnel, and other non-combat forces and commands
 - reserve and auxiliary forces attached to the department of defence
- services related to the provision of equipment, structures, supplies, etc., plus health services for military personnel in the field

This subcategory excludes:

- foreign military aid-related services, see 84.21.13
- administrative services for military tribunals, see 84.23.11
- educational services provided by military schools, colleges and academies, see the appropriate categories of 85.3, 85.4
- military hospital services, see 86.10.1

84.22.12 Civil defence services

This subcategory includes:

- administrative, operational and support services related to civil defence forces
- support services related to drawing up of contingency plans
- carrying out exercises involving civilian institutions and populations

This subcategory excludes:

- services related to the provision of supplies for domestic emergency use in case of peacetime disasters, see 84.24.19

84.23 Justice and judicial services**84.23.1 Justice and judicial services****84.23.11 Law courts-related administrative services**

This subcategory includes:

- public administrative services for civil and criminal law courts, military tribunals and the judicial system
- legal representation and advisory services on behalf of the government or on behalf of others when provided by the government
- services related to sentencing and the interpretation of the law, including arbitration of civil suits

This subcategory excludes:

- services related to advice and representation in civil, criminal and other cases, see 69.10.1

84.23.12 Administrative services related to detention or rehabilitation of criminals

This subcategory includes:

- public correctional services
- administrative and operational services related to prisons and other places for the incarceration and rehabilitation of criminals, such as prison farms, workhouses, reformatories and asylums

This subcategory excludes:

- education services provided by prison schools, see division 85
- prison hospital services, see 86.10.1

84.24 Public order and safety services**84.24.1 Public order and safety services**

This category excludes:

- operation of police laboratories, see 71.20.19
- administrative and operation services of military armed forces, see 84.22.11
- administrative and operational services for fire fighting and fire prevention by regular and auxiliary fire brigades financed by public authorities, see 84.25.11
- combat of floods and other natural disasters, beach surveillance and rescue operations on open water and in mountains and similar activities carried out by fire brigades, see 85.25.19

84.24.11 Police services

This subcategory includes:

- administrative and operational services provided by regular and auxiliary police forces financed by public authorities, plus harbour police, border police, coast guards and other special police forces
- police services related to traffic regulation, registration of aliens and maintenance of police records

84.24.19 Other public order and safety affairs-related services

This subcategory includes:

- services related to overall administration, regulation and support of activities for the promotion of public order and safety and the development of related overall policy
- services related to the provision of supplies for domestic emergency use in the event of peacetime disasters and information dissemination services for the above-mentioned affairs

84.25 Fire brigade services**84.25.1 Fire brigade services****84.25.11 Fire-fighting and fire-prevention services**

This subcategory includes:

- administrative and operational services for fire fighting and fire prevention by regular and auxiliary fire brigades financed by public authorities
- marine fireboat services

This subcategory excludes:

- forestry fire-protection and fire-fighting services, see 02.40.10
- oil and gas field fire fighting services, see 09.10.11
- firefighting and fire-prevention services at airports provided by non-specialised units, see 52.23.19

84.25.19 Other fire brigade services

This subcategory includes:

- other services provided by fire brigades:
 - combat of floods and other natural disasters
 - beach surveillance and rescue operations on open water and in mountains
 - civil protection services provided by army or police forces

This subcategory excludes:

- combat of floods and other natural disasters, beach surveillance and rescue operations on open water and in mountains and similar activities carried out by police forces, see 84.24.11

84.3 Compulsory social security services**84.30 Compulsory social security services****84.30.1 Compulsory social security services**

This category excludes:

- non-compulsory social security services, see division 65
- welfare and social work services (without accommodation), see 88.10, 88.9

84.30.11 Compulsory social security services concerning sickness, maternity or temporary disablement benefits

This subcategory includes:

- administrative and operational services related to social security, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement

This subcategory excludes:

- administration of health-care services, see 84.12.12

84.30.12 Compulsory social security services concerning government employee pension schemes; old-age, disability or survivors' benefits other than for government employees

This subcategory includes:

- public administrative services for government employee pension schemes and for old-age, disability or survivors' benefits other than for government employees
- administrative and operational services related to retirement, pension and disability schemes for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement

84.30.13 Compulsory social security services concerning unemployment compensation benefits

This subcategory includes:

- public administrative, operational and support services related to unemployment compensation schemes. Included are payments under social insurance or other government schemes to compensate individuals for loss of income due to unemployment

84.30.14 Compulsory social security services concerning family and child allowances

This subcategory includes:

- public administrative, operational and support services related to income assistance for households and families with dependent children
- payments to families with dependent children whether or not an income recipient is part of the household
- payment to households on a per-child basis, regardless of needs

This subcategory excludes:

- maternity benefit services, see 84.30.11

SECTION P EDUCATION SERVICES

85 Education services

This division also includes:

- special education for physically or mentally handicapped pupils at each level of education

85.1 Pre-primary education services

85.10 Pre-primary education services

85.10.1 Pre-primary education services

85.10.10 Pre-primary education services

This subcategory includes:

- education services usually provided by nursery schools, kindergartens, pre-schools, centres for early childhood education, centres for infant education or special sections attached to primary schools

Pre-primary education (ISCED Level 0) is defined as the initial stage of organised instruction designed primarily to introduce very young children to a school-type environment, that is, to provide a bridge between the home and a school-based atmosphere.

This subcategory excludes:

- child day-care services, see 88.91.1

85.2 Primary education services

85.20 Primary education services

85.20.1 Primary education services

This category includes:

- educational services provided at ISCED Level 1, which includes programmes designed to provide students with an initial basic education in reading, writing and mathematics along with an elementary understanding of other subjects such as history, geography, natural science, social science, art and music

This category also includes:

- services related to the provision of literacy programmes for adults at this level

This category excludes:

- child day-care services, see 88.91.1

85.20.11 On-line primary education services

85.20.12 Other primary education services

85.3 Secondary education services

85.31 General secondary education services

85.31.1 General secondary education services

85.31.11 On-line lower general secondary education services

This subcategory includes:

- on-line educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialised teachers who conduct classes in their field of specialisation

These services cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

This subcategory also includes:

- services related to the provision of literacy programmes for adults at this level

85.31.12 Other lower general secondary education services

This subcategory includes:

- other educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialised teachers who conduct classes in their field of specialisation

These services cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

This subcategory also includes:

- services related to the provision of literacy programmes for adults at this level

85.31.13 On-line upper general secondary education services**85.31.14 Other upper general secondary education services****85.32 Technical and vocational secondary education services****85.32.1 Technical and vocational secondary education services**

This category excludes:

- educational services not definable by level for recreation, hobby and self-development purposes, see 85.5
- automobile driving school services not intended for occupational drivers, see 85.53.11
- job training services forming part of social work services without accommodation, see 88.10.13, 88.99.13

85.32.11 On-line technical and vocational lower secondary education services

This subcategory includes:

- on-line educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialised teachers who conduct classes in their field of specialisation

These services cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

85.32.12 Other technical and vocational lower secondary education services

This subcategory includes:

- other educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialised teachers who conduct classes in their field of specialisation

These services cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

85.32.13 On-line technical and vocational upper secondary education services

This subcategory includes:

- on-line educational services for programmes (ISCED Level 3), with a higher degree of specialisation and where teachers are more qualified and specialised in their subjects when compared to Level 2

Often different streams and types of programmes are available at this level. Generally speaking, completion of Level 3 education is the minimum requirement for entry into tertiary education programmes. Services in this subcategory cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

85.32.14 Other technical and vocational upper secondary education services

This subcategory includes:

- other educational services for programmes (ISCED Level 3), with a higher degree of specialisation and where teachers are more qualified and specialised in their subjects when compared to Level 2

Often different streams and types of programmes are available at this level. Generally speaking, completion of Level 3 education is the minimum requirement for entry into tertiary education programmes. Services in this subcategory cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

85.4 Higher education services**85.41 Post-secondary non-tertiary education services****85.41.1 Post-secondary non-tertiary education services**

This category excludes:

- art and language instruction services for recreation, hobby and self-development purposes, see 85.52.1
- automobile driving school services not intended for occupational drivers, see 85.53.11
- job training services forming part of social work services without accommodation, see 88.10.13, 88.99.13

85.41.11 On-line post-secondary non-tertiary general education services

This subcategory includes:

- on-line educational services for programmes (ISCED Level 4) which, while happening after students finish upper secondary education, they cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from upper secondary

They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes. Services in this subcategory cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

85.41.12 Other post-secondary non-tertiary general education services

This subcategory includes:

- other educational services for programmes (ISCED Level 4) which, while happening after students finish upper secondary education, they cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from upper secondary

They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes. Services in this subcategory cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

85.41.13 On-line post-secondary non-tertiary technical and vocational education services

This subcategory includes:

- on-line educational services for programmes (ISCED Level 4) which, while happening after students finish upper secondary education, they cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from upper secondary

They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes. Services in this subcategory cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

85.41.14 Other post-secondary non-tertiary technical and vocational education services

This subcategory includes:

- other educational services for programmes (ISCED Level 4) which, while happening after students finish upper secondary education, they cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from upper secondary

They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes. Services in this subcategory cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

85.42 Tertiary education services**85.42.1 Tertiary education services**

This category includes:

- education services leading to a university degree or equivalent. Such education services are offered in universities, colleges and similar institutions of tertiary education.

This category also includes:

- performing arts schools services providing tertiary education

85.42.11 On-line first stage tertiary education services**85.42.12 Other first stage tertiary education services****85.42.13 On-line second stage tertiary education services****85.42.14 Other second stage tertiary education services****85.42.15 On-line third stage tertiary education services**

This subcategory includes:

- On-line education services for tertiary programmes which lead directly to an advanced research qualification, such as a doctoral degree

85.42.16 Other third stage tertiary education services

This subcategory includes:

- other education services for tertiary programmes which lead directly to an advanced research qualification, such as a doctoral degree

85.5 Other education services**85.51 Sports and recreation education services**

85.51.1 Sports and recreation education services**85.51.10 Sports and recreation education services**

This subcategory includes the provision of sports instruction by camps and schools or by professional sports instructors, teachers or coaches to groups of individuals. It excludes the provision of such services by academic schools, colleges and universities.

This subcategory includes:

- sports instruction services (baseball, basketball, cricket, football, etc)
- camps, sports instruction services
- cheerleading instruction services
- gymnastics instruction services
- riding instruction services
- swimming instruction services
- martial arts instruction services
- card game instruction services (such as bridge)
- yoga instruction services

This subcategory excludes:

- cultural education services, see 85.52

85.52 Cultural education services**85.52.1 Cultural education services**

This category excludes the formal instruction on the above which leads to a professional diploma or degree, see according to level of education 85.2-85.4.

85.52.11 Dancing schools and dance instructors services

This subcategory includes:

- services provided by dance instructors and dance studios

85.52.12 Music schools and music instructors services

This subcategory includes:

- piano and other music instruction services

85.52.13 Fine arts schools and arts instruction services**85.52.19 Other cultural education services**

This subcategory includes:

- drama instruction services (except academic)
- photography instruction services (except commercial)

85.53 Driving school services**85.53.1 Driving school services****85.53.11 Car driving school services**

This subcategory includes:

- tuition services for car, bus, lorry and motorcycle driving licences

This subcategory excludes:

- driving school services for occupational drivers, see 85.32.1

85.53.12 Flying and sailing school services

This subcategory includes:

- tuition services for non-commercial flying and shipmaster certificates

This subcategory excludes:

- flying school services for occupational pilots, see 85.32.13 and 85.32.14

85.59 Other education services n.e.c.**85.59.1 Other education services n.e.c.**

This category excludes:

- services provided by academic schools, colleges and universities or establishments issuing comparable diplomas, see according to level of education 85.2-85.4

85.59.11 Language school services

This subcategory includes:

- language and conversational skills instruction services

85.59.12 IT school services

This subcategory includes:

- computer training services

85.59.13 Vocational education services n.e.c.

This subcategory includes:

- continuous adult vocational education services that are not definable by level

This subcategory excludes:

- technical and vocational secondary education services, see 85.32.1
- post-secondary non-tertiary and tertiary education services comparable to the regular education system, see 85.41.1, 85.42.1
- education services provided by instructors, coaches, etc., as part of sporting activities, see 85.51.10
- cultural education services other than academic, see 85.52.1
- language and conversational skills instruction services, see 85.59.11

85.59.19 Education services n.e.c.

This subcategory includes:

- academic tutoring services
- remedial courses offered by learning centres
- professional examination review courses
- speed reading instruction services
- religious instruction services
- lifeguard training services
- survival training services
- public speaker training services
- education services that are not definable by level

This subcategory excludes:

- services related to literacy programmes for adults, see 85.20.1
- general secondary education services, see 85.31.1
- technical and vocational secondary education services, see 85.32.1
- post-secondary non-tertiary and tertiary education services comparable to the regular education system, see 85.41.1, 85.42.1
- education services provided by instructors, coaches, etc., as part of sporting activities, see 85.51.10
- cultural education services other than academic, see 85.52.1
- language and conversational skills instruction services, see 85.59.11

85.6 Educational support services**85.60 Educational support services****85.60.1 Educational support services**

85.60.10 Educational support services

This subcategory includes the provision of non-instructional services that support educational processes or systems, such as:

- educational consulting
- educational guidance counselling services
- educational testing evaluation services
- educational testing services
- organisation of student exchange programmes

This subcategory excludes:

- research and experimental development services in social sciences and humanities, see 72.20.1

SECTION Q HUMAN HEALTH AND SOCIAL WORK SERVICES

86 Human health services

86.1 Hospital services

86.10 Hospital services

86.10.1 Hospital services

This category includes:

- short- or long-term hospital services, i.e. medical, diagnostic and treatment services, of general hospitals (e.g. community and regional hospitals, hospitals of non-profit organisations, university hospitals, military-base and prison hospitals) and specialised hospitals (e.g. mental health and substance abuse hospitals, hospitals for infectious diseases, maternity hospitals, specialised sanatoriums)

The services are chiefly directed to inpatients and are carried out under the direct supervision of medical doctors:

- medical and paramedical services
- laboratory and technical services
- emergency room, operating room etc. services

This category excludes:

- services delivered by hospital outpatient clinics, see 86.21.10, 86.22.1

86.10.11 Hospital surgical services

This subcategory includes:

- surgical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subcategory excludes:

- dental surgery in hospitals, see 86.23.11

86.10.12 Hospital gynaecological and obstetrical services

This subcategory includes:

- gynaecological and obstetrical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subcategory also includes:

- family planning services, including medical treatment such as sterilisation and termination of pregnancy, with accommodation

86.10.13 Hospital rehabilitation services

This subcategory includes:

- rehabilitation services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

86.10.14 Hospital psychiatric services

This subcategory includes:

- psychiatric services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

86.10.15 Other hospital services provided by medical doctors

This subcategory includes:

- other hospital services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subcategory excludes:

- health services for military personnel in the field, see 84.22.11
- private consultants' services to inpatients, see 86.2
- dental services, see 86.23.1

86.10.19 Other hospital services

This subcategory includes:

- other hospital services (pharmaceutical services, nursing services and laboratory and technical services, including radiological and anaesthesiological services, etc.)

This subcategory excludes:

- laboratory testing and inspection services for all types of materials and products, except medical, see 71.20.1
- veterinary services, see 75.00.1
- ambulance services, see 86.90.14
- medical laboratory testing services, see 86.90.15

86.2 Medical and dental practice services**86.21 General medical practice services****86.21.1 General medical practice services****86.21.10 General medical practice services**

This subcategory includes:

- general medical services consisting in the prevention, diagnosis and treatment by medical doctors of physical and/or mental diseases, such as:
 - consultations
 - physical check-ups, etc.

These services are not limited to specified or particular conditions, diseases or anatomical regions. They can be provided in general practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

86.22 Specialist medical practice services**86.22.1 Specialist medical practice services**

This category includes:

- the specialist medical practice services that can be provided in specialised practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means

86.22.11 Analysis and interpretation services of medical images

This subcategory includes:

- analysis and interpretation of medical images (x-ray, electrocardiograms, endoscopies and the like)

This subcategory excludes:

- inpatient hospital services, see 86.10.1
- services of medical laboratories, see 86.90.15

86.22.19 Other specialist medical practice services

This subcategory includes:

- consultation services in paediatrics, gynaecology-obstetrics, neurology and psychiatry, and various medical services
- pre-surgical consultation services
- treatment services in outpatients clinics, such as dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment and the like

This subcategory excludes:

- inpatient hospital services, see 86.10.1
- dental services, see 86.23.1
- services provided by midwives, see 86.90.11
- services provided by nurses, see 86.90.12
- physiotherapeutic services, see 86.90.13
- services of medical laboratories, see 86.90.15
- family planning advice without medical treatment, see 88.99.19

86.23 Dental practice services**86.23.1 Dental practice services****86.23.11 Orthodontic services**

This subcategory includes:

- orthodontic services, e.g., treatment of protruding teeth, crossbite, overbite, etc., including dental surgery even when given in hospitals to inpatients
- services in the field of oral surgery
- other specialised dental services, e.g., in the field of periodontics, paedodontics, endodontics and reconstruction

86.23.19 Other dental practice services

This subcategory includes:

- diagnosis and treatment services of diseases affecting the patient or aberrations in the cavity of the mouth, and services aimed at the prevention of dental diseases

These dental services can be delivered in health clinics, such as those attached to schools, firms, homes for the aged, etc., as well as in own consulting rooms.

They cover services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries, etc.

86.9 Other human health services**86.90 Other human health services****86.90.1 Other human health services****86.90.11 Pregnancy related services**

This subcategory includes services provided by authorised persons, other than medical doctors:

- supervision services during pregnancy and childbirth
- supervision of the mother after birth
- family planning services involving medical treatment

86.90.12 Nursing services

This subcategory includes services provided by authorised persons, other than medical doctors:

- services in the field of nursing care (without admission), advice and prevention for patients at home, the provision of maternity care, children's hygiene, etc.

This subcategory excludes:

- residential nursing care facility services, see 87.10.10

86.90.13 Physiotherapeutic services

This subcategory includes services provided by authorised persons, other than medical doctors:

- services in the field of physiotherapy, ergotherapy, etc.

86.90.14 Ambulance services

This subcategory includes:

- services involving transport of patients by ambulance, with or without resuscitation equipment or medical personnel

86.90.15 Medical laboratory services

This subcategory excludes:

- non-medical laboratory testing services, see 71.20.1
- testing services in the field of food hygiene, see 71.20.11

86.90.16 Blood, sperm and transplant organ bank services

This subcategory includes:

- services provided by blood, semen, embryo, tissue and transplant organ banks, including storing and cataloguing of available specimen, matching of donated specimen and potential recipients etc.

86.90.17 Diagnostic imaging services without interpretation

This subcategory includes:

- diagnostic imaging services without analysis or interpretation, e.g., x-ray, ultrasound, magnetic resonance imaging (MRI), etc.

86.90.18 Mental health services

This subcategory includes services provided by authorised persons, other than medical doctors:

- mental health services provided by psychoanalysts, psychologists and psychotherapists

86.90.19 Other human health services n.e.c.

This subcategory includes:

- other paramedical human health services n.e.c., such as occupational therapy, acupuncture, aroma therapy, speech therapy, homeopathy, nutrition therapy etc.

These services are provided by authorised persons, other than medical doctors.

This subcategory excludes:

- services such as physiotherapy and ergotherapy, see 86.90.13

87 Residential care services**87.1 Residential nursing care services****87.10 Residential nursing care services****87.10.1 Residential nursing care services****87.10.10 Residential nursing care services**

This subcategory includes:

- combined accommodation and medical services provided without the supervision of a medical doctor located on the premises, e.g. nursing homes, homes for the elderly with nursing care, convalescent homes, rest homes with nursing care

This subcategory excludes:

- in-home services provided by health care professionals, see division 86
- residential care services for the elderly without or with minimal nursing care, see 87.30.11
- social work services with accommodation, such as those provided by orphanages, children's boarding homes and hostels, temporary homeless shelters, see 87.90.1

87.2 Residential care services for mental retardation, mental health and substance abuse

87.20 Residential care services for mental retardation, mental health and substance abuse**87.20.1 Residential care services for mental retardation, mental health and substance abuse**

This category includes:

- services provided by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the emotionally disturbed, mental retardation facilities, mental health halfway houses

This category excludes:

- licensed hospital care services for mental retardation, mental health illnesses and substance abuse, see 86.10
- social services with accommodation, such as temporary homeless shelters, see 87.90.1

87.20.11 Residential care services for children suffering from mental retardation, mental health illnesses and substance abuse**87.20.12 Residential care services for adults suffering from mental retardation, mental health illnesses and substance abuse****87.3 Residential care services for the elderly and disabled****87.30 Residential care services for the elderly and disabled****87.30.1 Residential care services for the elderly and disabled**

This category includes:

- services provided by assisted-living facilities and rest homes without nursing care

This category excludes:

- combined accommodation and medical services under the direction of medical doctors, see 86.10.1
- combined accommodation and medical services without supervision by a medical doctor, see 87.10.10
- social work services with accommodation where medical treatment or education are not important elements, see 87.90

87.30.11 Welfare services delivered through residential institutions to elderly persons

This subcategory includes:

- social assistance services involving round-the-clock care services by residential institutions for elderly persons, including services provided by continuing care retirement communities, homes for the elderly with minimal nursing care

87.30.12 Welfare services delivered through residential institutions to disabled children and young people

This subcategory includes:

- social assistance services involving round-the-clock care services by residential institutions for children and young persons with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

87.30.13 Welfare services delivered through residential institutions to disabled adults

This subcategory includes:

- social assistance services involving round-the-clock care services by residential institutions for adults with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

87.9 Other residential care services**87.90 Other residential care services****87.90.1 Other residential care services**

This category excludes:

- funding and administration services of compulsory social security programmes, see 84.30.1
- nursing care facility services, see 87.10.10
- short-term shelter activities for disaster victims, see 88.99.19

87.90.11 Other social work services with accommodation for children and young people

This subcategory includes:

- residential social assistance services involving round-the-clock care services to children and youths, e.g., social services for orphanages, homes for children in need of protection, juvenile correction homes etc.

This subcategory excludes:

- residential care services for children suffering from mental retardation, mental health and substance abuse, see 87.20.11
- adoption services, see 88.99.11

87.90.12 Social work services with accommodation for mistreated women**87.90.13 Other social work services with accommodation for adults**

This subcategory includes:

- residential social assistance services involving round-the-clock care services to adults, e.g.:
 - homes for single mothers and their children
 - temporary homeless shelters
 - halfway group homes for persons with social or personal problems
 - halfway homes for delinquents and offenders
 - other social rehabilitation services

This subcategory excludes:

- residential care services for adults suffering from mental retardation, mental health and substance abuse, see 87.20.12
- residential care services for the elderly or disabled, see 87.30.1

88 Social work services without accommodation**88.1 Social work services without accommodation for the elderly and disabled****88.10 Social work services without accommodation for the elderly and disabled****88.10.1 Social work services without accommodation for the elderly and disabled**

This category excludes:

- funding and administration services of compulsory social security programmes, see 84.30.1

88.10.11 Visiting and assistance services for the elderly**88.10.12 Day-care centre services for the elderly****88.10.13 Vocational rehabilitation services for persons with disabilities**

This subcategory includes:

- vocational rehabilitation and habilitation services for persons with disabilities, provided that the education component is limited

This subcategory excludes:

- vocational rehabilitation services for persons with disabilities where the education component is predominant, see division 85

88.10.14 Visiting and assistance services for persons with disabilities**88.10.15 Day-care centre services for disabled adults**

This subcategory excludes:

- disabled children day-care services, see 88.91.12

88.9 Other social work services without accommodation**88.91 Child day-care services**

88.91.1 Child day-care services**88.91.11 Child day-care services excluding day-care services for the disabled**

This subcategory includes:

- non-residential social services consisting of the provision of daytime shelter and elementary play-related teaching to small children in nursery schools and other child day-care facilities

This subcategory excludes:

- baby-sitting services, see 88.91.13

88.91.12 Day-care services for disabled children and young people

This subcategory includes:

- non-residential social services consisting of the provision of daytime shelter and elementary play-related teaching to children and young people with disabilities

88.91.13 Baby-sitting services**88.99 Other social work services without accommodation n.e.c.****88.99.1 Other social work services without accommodation n.e.c.**

This category excludes:

- funding and administration services of compulsory social security programmes, see 84.30.1

88.99.11 Guidance and counselling services n.e.c. related to children

This subcategory includes:

- guidance and counselling services n.e.c. delivered to individuals and families, generally the children's parents, in their homes or elsewhere

Such services may deal with behavioural, and other problems related to children, e.g., broken-home problems, school problems, development problems, prevention of cruelty to children, crisis intervention services, adoption services, etc.

This subcategory excludes:

- education-related guidance counselling for children, see 85.60.10

88.99.12 Welfare services without accommodation

This subcategory includes:

- welfare services not including accommodation services, e.g., eligibility-determination services in connection with welfare aid, rent supplements and food stamps
- day facility services for the homeless and other socially weak groups
- household budget counselling services
- credit and debt counselling services
- community and neighbouring services

This subcategory excludes:

- home health-care services, see 86.90.12
- day-care centre services for elderly and disabled adults, see 88.10.12, 88.10.15

88.99.13 Vocational rehabilitation services for the unemployed

This subcategory includes:

- vocational rehabilitation and habilitation services for persons who are unemployed, provided that the education component is limited

This subcategory excludes:

- vocational rehabilitation services where the education component is predominant, see division 85
- vocational rehabilitation and habilitation services for disabled persons where the education component is limited, see 88.10.13

88.99.19 Other social services without accommodation n.e.c.

This subcategory includes:

- other social services not including accommodation services, e.g. marriage guidance services, guidance services delivered to persons on parole or probation, social assistance services to disaster victims, refugees and immigrants, including temporary shelter services, charitable services like fund-raising or other supporting services aimed at social work

SECTION R ARTS, ENTERTAINMENT AND RECREATION SERVICES**90 Creative, arts and entertainment services****90.0 Creative, arts and entertainment services****90.01 Services of performing artists****90.01.1 Services of performing artists****90.01.10 Services of performing artists**

This subcategory includes:

- services of actors, readers, singers, musicians, dancers, stunt people, television personality hosts/presenters, lecturers, speakers, circus artists and other performing artists
- services of independent models

90.02 Support services to performing arts**90.02.1 Support services to performing arts**

This category excludes:

- services of personal theatrical or artistic agents, see 74.90.20
- casting services, see 78.10.12

90.02.11 Performing arts event production and presentation services

This subcategory includes:

- production and presentation services for:
 - theatre, opera, ballet, musical, concert performances
 - puppet shows
 - circus performances

This subcategory excludes:

- production and presentation services for "sound and light" performances and fireworks, see 93.29.21

90.02.12 Performing arts event promotion and organisation services

This subcategory includes:

- promotion and organisation services for:
 - theatre, opera, ballet, musical, concert performances
 - puppet shows
 - circus performances

90.02.19 Other performing arts support services

This subcategory includes:

- management services for rights attached to artistic, literary, musical works, except cinematographic and audio-visual works
- performing arts support services by stage-set designers, costume designers and lighting designers
- other services ancillary to performing arts n.e.c. (operation of scenery and backdrops, lighting and sound equipment for the performing arts)

This subcategory excludes:

- management services of motion picture rights, see 59.13.12

90.03 Artistic creation**90.03.1 Artistic creation**

90.03.11 Services provided by authors, composers, sculptors and other artists, except performing artists

This subcategory includes:

- services of individual artists such as composers, sculptors, painters, cartoonists, engravers, etchers, etc.
- services of individual writers for all subjects, including fictional and technical writing
- services of independent journalists
- restoration services for works of art

This subcategory excludes:

- restoration services for organs and other historical musical instruments, see 33.19.10
- motion picture and video production and post-production services, see 59.11.1, 59.12.1
- restoration services for furniture (except museum type restoration), see 95.24.10

90.03.12 Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors

This subcategory includes original works of:

- authors: book manuscripts
- composers: the original piece of music, not the copyrighted master recording produced from it
- other artists other than performing artists, painters, graphical artists and sculptors

The creation of these original works is done on own account, that is their production is intended for sale that is undertaken without either a contract or known buyer in mind.

This subcategory excludes:

- original works of painters, graphical artists and sculptors, see 90.03.13

90.03.13 Original works of painters, graphical artists and sculptors

This subcategory includes:

- paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material

This subcategory excludes:

- statues, other than artistic originals, see 23.70.1

90.04 Arts facility operation services**90.04.1 Arts facility operation services****90.04.10 Arts facility operation services**

This subcategory includes:

- operation services of concert halls, theatres, opera houses, music halls, including ticket services
- operation services of multipurpose centres and similar facilities with a cultural predominance

This subcategory excludes:

- operation services of cinemas, see 59.14.1
- ticket agency services, see 79.90.39
- operation services of museums of all kinds, see 91.02.10
- operation services of stadiums and arenas used for a variety of purposes, see 93.11.10

91 Library, archive, museum and other cultural services**91.0 Library, archive, museum and other cultural services****91.01 Library and archive services****91.01.1 Library and archive services**

91.01.11 Library services

This subcategory includes:

- collection, cataloguing, conservation and retrieval services of books and the like
- lending services of books and records
- stock photo and movie library services

This subcategory excludes:

- rental services of video tapes and DVDs, see 77.22.10
- rental services of books, see 77.29.19

91.01.12 Archive services

This subcategory includes:

- operation (collection, cataloguing, conservation and retrieval) services of public archives, including digital archives
- operation services of historical archives, including digital archives

91.02 Museum services**91.02.1 Museum operation services****91.02.10 Museum operation services**

This subcategory includes:

- display services of collections of all kinds (art, science and technology, history)
- management and conservation services for the collections
- organisation of travelling collection exhibitions

This subcategory excludes:

- sale and display services furnished by commercial art galleries, see 47.00.69
- restoration services of works of art and museum collection objects, see 90.03.11
- library and archive services, see 91.01.1
- services of historical sites and buildings, see 91.03.10
- services of botanical and zoological gardens, see 91.04.11

91.02.2 Museum collections**91.02.20 Museum collections**

This subcategory includes:

- collections and collectors' pieces of historical, ethnographic, zoological, botanical, mineralogical, anatomical or numismatic interest

91.03 Operation services of historical sites and buildings and similar visitor attractions**91.03.1 Operation services of historical sites and buildings and similar visitor attractions****91.03.10 Operation services of historical sites and buildings and similar visitor attractions**

This subcategory includes:

- operation of, and access and visiting services to historical sites, monuments and buildings
- preservation services for historical sites, monuments and buildings

This subcategory excludes:

- renovation and restoration services of historical sites and buildings, see section F

91.04 Botanical and zoological garden services and nature reserve services**91.04.1 Botanical and zoological garden services and nature reserve services**

This category excludes:

- landscape and gardening services, see 81.30.10

91.04.11 Botanical and zoological garden services

This subcategory includes:

- operation of, and access and visiting services of botanical and zoological gardens
- conservation and maintenance services of botanical and zoological gardens

This subcategory excludes:

- nature reserves services, see 91.04.12

91.04.12 Nature reserves services, including wildlife preservation services

This subcategory includes:

- operation of, and access and visiting services to national parks, nature parks and reserves
- supervision services of national parks, nature parks and reserves
- conservation and maintenance services of national parks, nature parks and reserves

This subcategory excludes:

- operation services of sport fishing and hunting preserves, see 93.19.13

92 Gambling and betting services**92.0 Gambling and betting services****92.00 Gambling and betting services****92.00.1 Gambling services****92.00.11 Gambling table services**

This subcategory includes:

- casino gambling table services such as roulette, black gammon, poker, etc.

92.00.12 Gambling machine services

This subcategory includes:

- slot machine services
- video lottery terminal (VLT) services
- amusement with prize (AWP) services
- wheels of fortune (WOF) services

This subcategory excludes:

- operation (exploitation) of coin-operated games, see 93.29.22

92.00.13 Lotteries, numerical games and bingo services

This subcategory includes:

- lotto services
- scratch card services
- bingo services
- other lotteries and numeric games services

92.00.14 On-line gambling services**92.00.19 Other gambling services****92.00.2 Betting services**

This category includes:

- betting services on horse races, dog races
- betting services on sports competitions
- betting services on other events

92.00.21 On-line betting services**92.00.29 Other betting services**

93 Sporting services and amusement and recreation services**93.1 Sporting services****93.11 Sports facility operation services****93.11.1 Sports facility operation services****93.11.10 Sports facility operation services**

This subcategory includes:

- operation of and access services to indoor and outdoor sports facilities, such as stadiums, arenas, rinks, swimming pools, sports fields, golf courses, bowling alleys, tennis courts, riding halls etc.
- operation of racetracks for car, dog and horse races
- organisation and operation services for outdoor or indoor sports events for professionals or amateurs by organisations with own facilities

This subcategory excludes:

- operation services of ski lifts, see 49.39.20
- non-residential property management services on a fee or contract basis, see 68.32.13
- rental of recreation and sports equipment, see 77.21.10
- services of fitness facilities, see 93.13.10
- park and beach services, see 93.29.11

93.12 Services of sport clubs**93.12.1 Services of sport clubs****93.12.10 Services of sport clubs**

This subcategory includes:

- organisation and management services of sports events provided by sports clubs offering the opportunity for sports, e.g., football clubs, bowling clubs, swimming clubs, golf clubs, boxing clubs, winter sports clubs, chess clubs, track and field clubs, etc.

This subcategory excludes:

- sports instruction services of individual teachers, trainers, see 85.51.10
- operation services of sports facilities, see 93.11.10
- organisation and operation services of outdoor or indoor sports events for professionals or amateurs by sports clubs with their own facilities, see 93.11.10

93.13 Services of fitness facilities**93.13.1 Services of fitness facilities****93.13.10 Services of fitness facilities**

This subcategory includes:

- services delivered by fitness and body-building clubs and facilities

This subcategory excludes:

- sports instruction services of individual teachers, trainers, see 85.51.10

93.19 Other sporting services**93.19.1 Other sporting services****93.19.11 Sports and recreational sports event promotion services**

This subcategory includes:

- services provided by producers or promoters of sports events, with or without facilities

This subcategory excludes:

- organisation and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs with/without own facilities, see 93.11.10, 93.12.10

93.19.12 Services of athletes

This subcategory includes:

- services provided by individual own-account sportsmen and athletes

93.19.13 Support services related to sports and recreation

This subcategory includes:

- services of sports leagues and regulating bodies
- services provided by sport judges and timekeepers
- operation services of sport fishing and hunting preserves
- services of hunting guides
- services of fishing guides
- services of mountain guides
- services of racing stables, kennels, garages
- services related to training of sporting and entertainment animals

This subcategory excludes:

- rental services for sporting equipment, see 77.21.10
- services related to training of guard dogs, see 80.10.19
- services of sport and game schools, including services provided by sports instructors, teachers, coaches, see 85.51.10

93.19.19 Other sports and recreational sports services

This subcategory includes:

- skydiving services
- hang-gliding services
- scuba-diving services
- other sporting and recreation services, n.e.c.

This subcategory excludes:

- recreation parks and beach services, see 93.29.11

93.2 Amusement and recreation services**93.21 Amusement park and theme park services****93.21.1 Amusement park and theme park services****93.21.10 Amusement park and theme park services**

This subcategory includes:

- amusement park services
- attractions and fun fair services
- carousel services
- operation services of preserved railways

93.29 Other amusement and recreation services**93.29.1 Other recreational services n.e.c.****93.29.11 Recreation parks and beach services**

This subcategory includes:

- recreation park and beach services (without accommodation), including the provision of facilities such as bath houses, lockers, chairs

This subcategory excludes:

- operation services of trailer parks, campgrounds, recreational camps, hunting and fishing camps, campsites and campgrounds, see 55.30.1

93.29.19 Miscellaneous recreational services n.e.c.

This subcategory includes:

- operation services of, and access services to ballrooms, dance halls and other recreational facilities
- operation services of ski hills
- operation services of recreational transport facilities, e.g. marinas

This subcategory excludes:

- operation services of teleferics, funiculars, ski and cable lifts, see 49.39.20
- beverage serving activities of discotheques, see 56.30.10
- operation of and access services to sports and recreational sports facilities, see 93.11.10

93.29.2 Other entertainment services n.e.c.

93.29.21 Firework and "light and sound" shows services

93.29.22 Coin-operated games machine services

This subcategory includes:

- coin-operated games such as flipper, table soccer etc., except video games

This subcategory excludes:

- coin-operated gambling machine services, see 92.00.12
- amusement or theme park services, see 93.21.10

93.29.29 Entertainment services n.e.c.

This subcategory includes:

- entertainment services n.e.c. such as bullfights, rodeos

This subcategory excludes:

- non-residential property management services, see 68.32.13
- personal theatrical or artistic agency services, see 74.90.20
- motion picture, television and other theatrical casting services, see 78.10.12
- services of theatrical and circus groups, see 90.01.10

SECTION S OTHER SERVICES

94 Services furnished by membership organisations

94.1 Services furnished by business, employers and professional membership organisations

94.11 Services furnished by business and employers membership organisations

94.11.1 Services furnished by business and employers membership organisations

94.11.10 Services furnished by business and employers membership organisations

This subcategory includes:

- representation, negotiation, information dissemination, and similar services provided by business and employers membership organisations whose member interests centre on the development and welfare of business or trade in general or of a particular line, including chambers of commerce

This subcategory excludes:

- public relations services rendered by others on behalf of the association, see 70.21.10
- services furnished by trade unions, see 94.20.10

94.12 Services furnished by professional membership organisations

94.12.1 Services furnished by professional membership organisations

94.12.10 Services furnished by professional membership organisations

This subcategory includes:

- representation, negotiation, information dissemination, and similar services provided by professional organisations, whose member interests centre on scholarly disciplines or professional practices or technical fields in general or on a particular field

This subcategory also includes:

- services of learned societies

This subcategory excludes:

- education services provided by these organisations, see division 85

94.2 Services furnished by trade unions

94.20 Services furnished by trade unions

94.20.1 Services furnished by trade unions

94.20.10 Services furnished by trade unions

This subcategory includes:

- representation, negotiation, and information dissemination services of members' views concerning the work situation and organisational services for concerted action, provided by associations whose members are mainly employees

This subcategory excludes:

- education services provided by these organisations, see division 85

94.9 Services furnished by other membership organisations

94.91 Services furnished by religious organisations

94.91.1 Services furnished by religious organisations

94.91.10 Services furnished by religious organisations

This subcategory includes:

- religious worship, training and study services
- specialised religious services such as marriage services, services for the dead, etc.
- religious services, including retreat services provided by houses of religious orders
- missionary services

This subcategory excludes:

- education services provided by such organisations, see division 85
- health services by such organisations, see division 86
- social work services provided by such organisations, see divisions 87, 88

94.92 Services furnished by political organisations**94.92.1 Services furnished by political organisations****94.92.10 Services furnished by political organisations**

This subcategory includes:

- information dissemination, public relations, fund-raising and similar services provided by political parties and similar organisations, engaged in placing their members or those sympathetic to the party in political offices

94.99 Services furnished by other membership organisations n.e.c.**94.99.1 Services (except grant-giving services) furnished by other membership organisations n.e.c.****94.99.11 Services furnished by human rights organisations**

This subcategory includes:

- services provided by membership organisations in the purpose of furthering human rights, such as citizen initiative or protest movements, by means of information dissemination, political influence, fund-raising etc.

94.99.12 Services furnished by environmental advocacy groups

This subcategory includes:

- services provided by membership organisations in the purpose of furthering environmental protection by means of information dissemination, political influence, fund-raising etc., such as by environmental, conservation and wildlife organisations

94.99.13 Special group protection services

This subcategory includes:

- services provided by associations for the protection and betterment of special groups, such as disability, ethnic and minority groups by means of public education, political influence, the support of community and social activities and facilities, etc.

94.99.14 Other civic betterment and community facility support services

This subcategory includes:

- other services provided by membership organisations in the purpose of furthering a public cause or issue by means of information dissemination, political influence, fund-raising etc.
- services provided by patriotic associations, including war veterans associations
- other services provided by organisations for the support of community, social and educational activities and facilities

94.99.15 Services provided by youth associations

This subcategory includes:

- services provided by associations of young people and children
- services provided by student associations, clubs and fraternities
- services provided by associations such as boy and girls scouts etc.

This subcategory excludes:

- accommodation services of student dormitories and student fraternities, see 55.90.11

94.99.16 Services provided by cultural and recreational associations

This subcategory includes:

- services provided by cultural or recreational clubs, such as poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, carnival clubs etc.

This subcategory excludes:

- services of professional artistic groups and organisations, see 90.02.1
- services of sporting clubs, see 93.12.10

94.99.17 Services provided by other civic and social organisations

This subcategory includes:

- services provided by automobile associations
- services provided by consumer associations
- services provided by associations for the purpose of social acquaintanceship, such as rotary clubs, lodges, etc.

94.99.19 Services provided by other membership organisations n.e.c.

This subcategory includes:

- services provided by homeowners' associations and tenants' associations (other than advocacy)
- services provided by membership organisations n.e.c.

This subcategory excludes:

- services furnished by professional associations, see 94.12.10

94.99.2 Grant-giving services by membership organisations**94.99.20 Grant-giving services by membership organisations**

This subcategory includes:

- grant-giving services by membership organisations or foundations, typically to fund activities for education, research or general community or social interest

This subcategory excludes:

- credit granting services, see 64.19.2, 64.92.1
- charitable fund-raising services aimed at social work, see 88.99.19

95 Repair services of computers and personal and household goods**95.1 Repair services of computers and communication equipment****95.11 Repair services of computers and peripheral equipment****95.11.1 Repair services of computers and peripheral equipment**

95.11.10 Repair services of computers and peripheral equipment

This subcategory includes:

- repair services of computers and computing machinery and peripheral equipment:

- desktop computers
- laptop computers
- magnetic disk drives, flash drives and other storage devices
- optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW)
- printers
- monitors
- keyboards
- mice, joysticks, and trackball accessories
- internal and external computer modems
- dedicated computer terminals
- computer servers
- scanners, including bar code scanners
- smart card readers
- virtual reality helmets
- computer projectors

This subcategory also includes:

- repair and maintenance services of:

- computer terminals like automatic teller machines (ATM's); point-of-sale (POS) terminals, not mechanically operated
- hand-held computers (PDA's)

This subcategory excludes:

- repair and maintenance services of photocopiers, see 33.12.16
- repair and maintenance services of carrier equipment modems, see 95.12.10

95.12 Repair services of communication equipment**95.12.1 Repair services of communication equipment****95.12.10 Repair services of communication equipment**

This subcategory includes:

- repair and maintenance services of television transmitters and radio transmitters
- repair and maintenance services of telephones, cellular phones, pagers and fax machines
- repair and maintenance services of commercial TV and video cameras

95.2 Repair services of personal and household goods**95.21 Repair services of consumer electronics****95.21.1 Repair services of consumer electronics****95.21.10 Repair services of consumer electronics**

This subcategory includes:

- repair and maintenance services of consumer electronics:

- television, radio receivers
- video cassette recorders (VCR)
- CD players
- household-type video cameras

This subcategory excludes:

- repair and maintenance services of calculators, see 33.12.16
- repair services of commercial TV and video cameras, see 95.12.10

95.22 Repair services of household appliances and home and garden equipment**95.22.1 Repair services of household appliances and home and garden equipment**

95.22.10 Repair services of household appliances and home and garden equipment

This subcategory includes:

- repair services for electrical household appliances, e.g., refrigerators and freezers, dish washing machines, washing and drying machines of the household type, domestic electrical cooking and heating equipment, vacuum cleaners and other small domestic appliances
- repair services of home and garden equipment, e.g. lawnmowers, edgers, snow- and leaf- blowers, trimmers, etc.

95.23 Repair services of footwear and leather goods**95.23.1 Repair services of footwear and leather goods****95.23.10 Repair services of footwear and leather goods**

This subcategory includes:

- specialised repair services of footwear, luggage and handbags

95.24 Repair services of furniture and home furnishings**95.24.1 Repair services of furniture and home furnishings****95.24.10 Repair services of furniture and home furnishings**

This subcategory includes:

- reupholstering, refinishing, repairing and restoring of furniture and home furnishings

This subcategory also includes:

- assembly services of self-standing furniture

95.25 Repair services of watches, clocks and jewellery**95.25.1 Repair services of watches, clocks and jewellery****95.25.11 Repair services of watches and clocks**

This subcategory excludes:

- repair services of time clocks, time/date stamps, time locks and similar time recording devices, see 33.13.11

95.25.12 Repair services of jewellery**95.29 Repair services of other personal and household goods****95.29.1 Repair services of other personal and household goods****95.29.11 Repair and alteration services of garment and household textile articles**

This subcategory includes:

- invisible mending, repair or renovation of used textile garments

95.29.12 Repair services of bicycles**95.29.13 Repair and maintenance services of musical instruments**

This subcategory includes:

- repair and maintenance services of musical instruments
- piano-tuning services and tuning services for other musical instruments

95.29.14 Repair and maintenance services of sports equipment

This subcategory includes:

- repair and maintenance services for snow-skis, snowboards, water-skis, surfboards and similar equipment; ice skates and roller skates
- repair and maintenance services for other articles and equipment for sports or outdoor games (tennis and badminton rackets, golf and hockey clubs etc.)

This subcategory excludes:

- repair of sporting and recreational guns, see 33.11.14

95.29.19 Repair services of other personal and household goods n.e.c.

This subcategory includes:

- repair services for household articles and equipment, n.e.c., e.g. articles for lighting, toys, books and other personal and household goods
- services such as cutting of keys, plastic coating of identity cards

This subcategory excludes:

- repair of hand held power tools, see 33.12.18
- repair and restoration services of works of art, see 90.03.11

96 Other personal services**96.0 Other personal services****96.01 Washing and (dry-)cleaning services of textile and fur products****96.01.1 Washing and (dry-)cleaning services of textile and fur products****96.01.11 Coin-operated laundry services**

This subcategory includes:

- textile cleaning services by coin-operated self-service machines

96.01.12 Dry cleaning services (including fur product cleaning services)

This subcategory includes:

- dry cleaning services of apparel and other textile, fur and leather articles

96.01.13 Pressing services

This subcategory includes:

- pressing services of apparel and other textile articles

96.01.14 Dyeing and colouring services

This subcategory includes:

- dyeing and colouring services of apparel and other textile articles not in connection with production of such items

This subcategory excludes:

- dyeing and colouring services of yarns and cloth, see 13.30.11, 13.30.13

96.01.19 Other textile cleaning services

This subcategory includes:

- washing, cleaning and ironing services of textile clothes and apparel for collectives and enterprises
- washing, cleaning and ironing services for laundry depots
- washing, cleaning and ironing services for households
- cleaning services of textiles, furniture and carpets on customers' premises
- cleaning of carpets, upholstery fabric, wall hangings, etc.
- diaper supply services

This subcategory also includes:

- laundry collection and delivery services

This subcategory excludes:

- rental services of wearing apparel, see 77.29.15
- dry cleaning services, see 96.01.12

96.02 Hairdressing and other beauty treatment services**96.02.1 Hairdressing and other beauty treatment services****96.02.11 Hairdressing services for women and girls**

This subcategory includes:

- hair washing, trimming, cutting and other hairdressing services for women and girls

96.02.12 Hairdressing and barbers' services for men and boys

This subcategory includes:

- hair washing, trimming, cutting and other hairdressing services for men and boys
- shaving and beard trimming services

96.02.13 Cosmetic treatment, manicuring and pedicuring services

This subcategory includes:

- face and beauty treatment, including cosmetic treatment
- manicure and pedicure services
- counselling services on beauty, face care and make-up

This subcategory excludes:

- health-care services such as facelifts, see 86.10.11

96.02.19 Other beauty treatment services

This subcategory includes:

- personal hygiene, body care, depilation, treatment with ultraviolet rays and infrared rays and other hygiene services

This subcategory excludes:

- medical treatment services, see division 86

96.02.2 Human hair, unworked**96.02.20 Human hair, unworked****96.03 Funeral and related services****96.03.1 Funeral and related services**

This category excludes:

- religious funeral services, see 94.91.10

96.03.11 Cemeteries and cremation services

This subcategory includes:

- management and maintenance services of cemeteries, care of graves and graveyards
- cremation services
- rental or sale services of graves

96.03.12 Undertaking services

This subcategory includes:

- funeral and cremation ceremonies arrangement services
- interment and disinterment services
- embalming services, provision of funeral parlours
- carriage of corpses

This subcategory also includes:

- undertaking services for pet animals

96.04 Physical well-being services**96.04.1 Physical well-being services****96.04.10 Physical well-being services**

This subcategory includes:

- physical well-being services such as delivered by Turkish baths, sauna and steam baths, solarium, spas, reducing and slimming salons, massage (excluding therapeutic massage) and the like

This subcategory excludes:

- medical massage and therapy services, see 86.90.13, 86.90.19
- services of fitness and body-building facilities, see 93.13.10

96.09 Other personal services n.e.c.**96.09.1 Other personal services n.e.c.****96.09.11 Pet care services**

This subcategory includes:

- services related to training of pet animals
- pet animals boarding and care
- accommodation services for pets (kennels)
- grooming and tattooing services for pets

This subcategory excludes:

- veterinary services for pet animals, see 75.00.11
- services related to training of sporting and entertainment animals, see 93.19.13

96.09.12 Escort services

This subcategory includes:

- escort services
- prostitutes' services

96.09.13 Coin-operated machine services n.e.c.

This subcategory includes:

- coin-operated personal machine services such as provided by blood pressure measuring, scales, lockers, shoe shining machines, photographic booths, etc.

This subcategory excludes:

- coin-operated games and gambling machine services, see 92.00.12, 93.29.22
- coin-operated laundry services, see 96.01.11

96.09.19 Other miscellaneous services n.e.c.

This subcategory includes:

- marriage agencies services
- dating services
- graphologic or genealogic research services
- astrological, chiromancists' and spiritualists' services
- public writers' services
- tattooist services
- body piercing services
- porter, shoe shining and valet car parking services
- public washroom services
- other personal services n.e.c.

This subcategory excludes:

- parking lot services, see 52.21.24

SECTION T SERVICES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS AND SERVICES PRODUCED BY HOUSEHOLDS FOR OWN USE

97 Services of households as employers of domestic personnel

97.0 Services of households as employers of domestic personnel

97.00 Services of households as employers of domestic personnel

97.00.1 Services of households as employers of domestic personnel

97.00.10 Services of households as employers of domestic personnel

This subcategory includes:

- services provided by private households in their capacity of employing household personnel, such as maids, cooks, nannies and governesses

This subcategory excludes:

- services of independent units (including individuals) providing services to households, see their principal product

98 Undifferentiated goods and services produced by private households for own use

98.1 Undifferentiated goods produced by private households for own use

98.10 Undifferentiated goods produced by private households for own use

98.10.1 Undifferentiated goods produced by private households for own use

98.10.10 Undifferentiated goods produced by private households for own use

98.2 Undifferentiated services produced by private households for own use

98.20 Undifferentiated services produced by private households for own use

98.20.1 Undifferentiated services produced by private households for own use

98.20.10 Undifferentiated services produced by private households for own use

SECTION U SERVICES PROVIDED BY EXTRATERRITORIAL ORGANISATIONS AND BODIES

99 Services provided by extraterritorial organisations and bodies

99.0 Services provided by extraterritorial organisations and bodies

99.00 Services provided by extraterritorial organisations and bodies

99.00.1 Services provided by extraterritorial organisations and bodies

99.00.10 Services provided by extraterritorial organisations and bodies

This subcategory includes:

- services provided by the United Nations, its specialised agencies, regional bodies, etc., the European Union, the Organisation for Economic Co-operation and Development, the World Trade Organisation, the World Customs Organisation, the Organisation of Oil Producing and Exporting Countries and other international bodies or extraterritorial units
- services provided by embassies and representations from other countries