

## EMTAK 2025 explanatory notes

To learn about the field of activity, please select the division that most accurately describes the nature of your business and the link will transfer you to the correct division of activities.

- A     AGRICULTURE, FORESTRY AND FISHING**
- B     MINING AND QUARRYING**
- C     MANUFACTURING**
- D     ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY**
- E     WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES**
- F     CONSTRUCTION**
- G     WHOLESALE AND RETAIL TRADE**
- H     TRANSPORTATION AND STORAGE**
- I     ACCOMMODATION AND FOOD SERVICE ACTIVITIES**
- J     PUBLISHING, BROADCASTING, AND CONTENT PRODUCTION AND DISTRIBUTION ACTIVITIES**
- K     TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING, COMPUTING INFRASTRUCTURE AND OTHER INFORMATION SERVICE ACTIVITIES**
- L     FINANCIAL AND INSURANCE ACTIVITIES**
- M     REAL ESTATE ACTIVITIES**
- N     PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES**
- O     ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES**
- P     PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY**
- Q     EDUCATION**
- R     HUMAN HEALTH AND SOCIAL WORK ACTIVITIES**
- S     ARTS, SPORTS AND RECREATION**
- T     OTHER SERVICE ACTIVITIES**
- U     ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS AND UNDIFFERENTIATED GOODS – AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE**
- V     ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES**

# EXPLANATORY NOTES

## A AGRICULTURE, FORESTRY AND FISHING

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

This section also includes organic agriculture, aquaculture, the growing of genetically modified crops and the raising of genetically modified animals.

### 01 Crop and animal production, hunting and related service activities

This division includes two basic activities, namely the production of crop products and the production of animal products.

Mixed farming (group 015) breaks with the usual principles for identifying the main activity. It accepts that many agricultural units have a reasonably balanced production of crops and animals, and that it would be arbitrary to classify them in one category or the other.

This division includes the soilless cultivation of crops, such as using hydroponic and aquaponic methods.

#### IMPLEMENTATION RULE

In agriculture, one frequent situation where the breakdown of the value added presents difficulties is when a unit manufactures a product from its own agricultural output. For example, when a unit produces grapes and manufactures wine from the own-produced grapes, or when it produces olives and manufactures oil from the own-produced olives. In these cases, the most suitable proxy variable is the number of hours worked. Applying this variable to these vertically integrated activities would generally lead to the classification of the units under agriculture. In the same case for other agricultural products, units will be classified in agriculture by convention, in order to guarantee harmonised treatment.

This division also includes service activities incidental to agriculture, as well as hunting, trapping and related activities.

### 011 Growing of non-perennial crops

This group includes the growing of non-perennial crops, in other words, plants that do not last for more than two growing seasons. Further included is the growing of these plants for the purpose of seed production.

#### 0111 Growing of cereals, other than rice, leguminous crops and oil seeds

##### 01111 Growing of cereals, other than rice, leguminous crops and oil seeds

This class includes all forms of growing of cereals, leguminous crops and oil seeds. Included is the growing of these plants for the purpose of seed production. The growing of these crops is often combined within agricultural units.

This class includes:

- growing of cereals, e.g.: wheat, grain maize, sorghum, barley, rye, millet; pseudocereals, in other words, fruits or seeds
- used as cereals, e.g.: quinoa, amaranth, chia
- growing of leguminous crops, e.g.: beans, broad beans, chickpeas, cowpeas, lentils, lupiines, peas, pigeon peas
- growing of oil seeds, e.g.: soya beans, groundnuts, castor beans, linseed, mustard seed, niger seed, rapeseed, safflower seed, sesame seed, sunflower seed

#### Also includes:

- Growing of cereals, leguminous crops and oil seeds
- Growing of rapeseed, growing of oil hemp seeds

#### Not included:

Growing of rice, see 01121

Growing of sweetcorn, see 01131

Growing of maize, lupines or kale for fodder, see 01192

Growing of oleaginous fruits, see 01261

### 0112 Growing of rice

#### 01121 Growing of rice

This class includes:

- growing of rice

## **0113 Growing of vegetables and melons, roots and tubers**

### **01131 Growing of vegetables and melons, roots and tubers**

This class includes:

- growing of leafy or stem vegetables, e.g.: artichokes, asparaagus, cabbages, cauliflower, broccoli, lettuce and chicory, spinach
- growing of fruit-bearing vegetables, e.g.: cucumbers, gherkins, eggplants (aubergines), tomatoes, watermelons,
- growing of root, bulb or tuberous vegetables, e.g.: carrots, turnips, garlic, onions (including shallots), leeks and other alliaceous vegetables
- growing of mushrooms and truffles
- growing of vegetable seeds, including sugar beet seeds, excluding other beet seeds
- growing of sugar beet
- growing of chillies, peppers (Capsicum spp.)
- growing of roots and tubers, e.g.: potatoes, sweet potatoes, cassava, yams, swedes, mangolds

This class also includes:

- growing of sweetcorn

#### **Also includes:**

- Growing of rhubarb
- Growing of vegetable sprouts
- Growing of sweet peppers (salad peppers)
- Growing of vegetable seeds
- Growing of other leafy and stem vegetables

#### **Not included:**

Growing of spices and aromatic, drug and pharmaceutical crops, see 01281

Growing of mushroom spawn, see 01301

## **0114 Growing of sugar cane**

### **01141 Growing of sugar cane**

This also includes one and multi-year growing of sugar cane

#### **Not included:**

Growing of sugar beet, see 01131

## **0115 Growing of tobacco**

### **01151 Growing of tobacco**

This class also includes:

- preliminary processing of tobacco when associated with the growing of tobacco

#### **Not included:**

Preparation of tobacco leaves (e.g. sun drying) by a third party, see 01631

Manufacture of tobacco products, see 12001

## **0116 Growing of fibre crops**

### **01161 Growing of fibre crops**

This class includes growing of fibre crops, e.g.:

- growing of cotton
- growing of jute, kenaf and other textile bast fibres

- growing of flax and hemp
- growing of sisal and other textile fibre of the genus agave
- growing of abaca, ramie and other vegetable textile fibres

**Also includes:**

- This class also includes growing of annual and perennial fibre crops

## **0119 Growing of other non-perennial crops**

### **01191 Growing of flowers**

This class includes

- growing of flowers
- production of cut flowers and flower buds
- cutting of flowers and flower buds
- growing of flower seeds

This class also includes:

- growing of perennial flowers and other ornamental plants

### **01192 Growing of fodder crops and grasses and other non-perennial crops**

This class includes the growing of fodder crops, grasses and other non-perennial crops, e.g.:

- growing of clover, alfalfa, sainfoin, maize, lupines, other grasses, fodder kale and similar forage crops
- growing of beet seeds and seeds of forage plants

**Also includes:**

- Growing of crops intended for animal feed

**Not included:**

Growing of sugar beet seeds, see 01131

Growing of non-perennial spices and aromatic, drug and pharmaceutical crops, see 01281

Growing of fodder crops, grasses and other perennial crops, see 01291

Silage production from own-grown crops, see 10911

## **012 Growing of perennial crops**

This group includes the growing of perennial crops, in other words, plants that last for more than two growing seasons, either dying back after each season or growing continuously. Further included is the growing of these plants for the purpose of seed production.

### **0121 Growing of grapes**

#### **01211 Growing of grapes**

This class includes:

- growing of grapes for consumption or for further production of wine, juice, vinegar and dried fruit (e.g. raisins, zante currants or sultanas)

**Not included:**

Manufacture of juice, see 10321

Manufacture of wine, see 11021

### **0122 Growing of tropical and subtropical fruits**

#### **01221 Growing of tropical and subtropical fruits**

This class includes:

- growing of tropical and subtropical fruits, e.g.: avocados, bananas and plantains, dates, figs, mangoes, papayas, pineapples, rambutans, lychees

### **0123 Growing of citrus fruits**

## **01231 Growing of citrus fruits**

This class includes:

- growing of citrus fruits, e.g.: grapefruit and pomelo, lemons and limes, oranges, tangerines, mandarins and clementines

## **0124 Growing of pome fruits and stone fruits**

### **01241 Growing of pome fruits and stone fruits**

This class includes:

- growing of pome fruits and stone fruits, e.g.: apples, apricots, cherries and sour cherries, peaches and nectarines, pears and quinces, plums and sloes)

#### **Not included:**

Growing of mangoes, rambutans and lychees, see 01221

Growing of olives, see 01261

## **0125 Growing of other tree and bush fruits and nuts**

### **01251 Growing of other tree and bush fruits and nuts**

This class includes:

- growing of berries, e.g.: blueberries, fresh currants, gooseberries, kiwi fruit, raspberries, strawberries, sea buckthorn, growing of fruit seeds

- growing of edible nuts, e.g.: almonds, cashew nuts, chestnuts, hazelnuts, pistachios, walnuts, pine nuts

- growing of other tree and bush fruits, e.g.: locust beans

#### **Not included:**

Growing of coconuts, see 01261

## **0126 Growing of oleaginous fruits**

### **01261 Growing of oleaginous fruits**

This class includes:

- growing of oleaginous fruits, e.g.: coconuts, olives, oil palms

#### **Not included:**

Growing of soya beans, groundnuts and other oil seeds, see 01111

Growing of nuts for oil (e.g. walnuts, almonds, hazelnuts, pine nuts or pistachios), see 01251

## **0127 Growing of beverage crops**

### **01271 Growing of beverage crops**

This class includes:

- growing of beverage crops, e.g.: coffee, tea, mate, cocoa

#### **Not included:**

Growing of grapes, see 01211

Growing of hops, see 01281

## **0128 Growing of spices, aromatic, drug and pharmaceutical crops**

### **01281 Growing of spices, aromatic, drug and pharmaceutical crops**

This class includes:

- growing of perennial and non-perennial spices and aromatic crops: pepper (Piper spp.), nutmeg, mace and cardamoms, anise, badian and fennel as, spice or aromatic plant, cinnamon (Canella), cloves, ginger, vanilla, hops, caraway

- growing of drug and narcotic crops

This class also includes:

- sun drying of spices and aromatic, drug and pharmaceutical plants when associated with the growing of the plants

#### **Also includes:**

- Growing of plants used in the pharmaceutical and perfume industry
- Growing of plants used mainly as insecticides, fungicides, etc.

**Not included:**

Drying of spices and aromatic, drug and pharmaceutical plants by third parties, see 01631

## **0129 Growing of other perennial crops**

### **01291 Growing of other perennial crops**

This class includes:

- growing of rubber trees for harvesting of latex
- growing of Christmas trees
- growing of trees for extraction of sap
- growing of vegetable materials of a kind used primarily for plaiting

**Not included:**

Growing of flowers, cutting of flower buds and growing of flower seeds, see 01191

Gathering of tree sap or rubber-like gums in the wild, see 02301

## **013 Plant propagation**

### **0130 Plant propagation**

#### **01301 Plant propagation**

This class includes the production of all vegetative planting materials, including cuttings, suckers and seedlings either for direct plant propagation or to create plant grafting stock into which a selected scion is grafted for eventual planting to produce crops.

This class includes:

- growing of plants for planting
- growing of plants for ornamental purposes, including turf for transplanting
- growing of live plants for bulbs, tubers and roots, cuttings and slips, and mushroom spawn
- operation of tree nurseries, except forest tree nurseries

**Also includes:**

- Propagation of strawberry plants and berry bushes
- Growing of turf (mats) for transplantation
- Growing (production) of coating material for bioroof (turf)

**Not included:**

Growing of plants for the purpose of seed production, see 011, 012

Operation of forest tree nurseries, see 02101

## **014 Animal production**

This group includes:

- farming (husbandry, raising) and breeding of all animals, except aquatic animals

### **0141 Raising of dairy cattle**

#### **01411 Raising of dairy cattle**

This class includes:

- raising and breeding of dairy cattle and/or buffaloes
- production of raw milk from cows or buffaloes
- production of bovine semen of dairy breeds

**Not included:**

Processing of milk, see 10511

Production of waste from liquid and solid excrements or their mixtures with bedding from domestic animals (dairy cattle), see 20151

## **0142 Raising of other cattle and buffaloes**

### **01421 Raising of other cattle and buffaloes**

This class includes:

- raising and breeding of cattle and buffaloes for meat
- production of bovine semen of meat breeds

This class also includes:

- raising and breeding of draft cattle or buffaloes
- raising and breeding of fighting bulls

#### **Also includes:**

- Raising of cattle

#### **Not included:**

Production of waste from liquid and solid excrements or their mixtures with bedding from domestic animals (cattle), see 20151

## **0143 Raising of horses and other equines**

### **01431 Raising of horses and other equines**

This class includes:

- raising and breeding of horses, asses, mules or hinnies, regardless of the purpose

#### **Not included:**

Operation of racing and riding stables (if they do not have breeding activities), see 93199

Production of waste from liquid and solid excrements or their mixtures with bedding from domestic animals (horses), see 20151

## **0144 Raising of camels and camelids**

### **01441 Raising of camels and camelids**

This class includes:

- raising and breeding of camels (dromedary) and camelids

## **0145 Raising of sheep and goats**

### **01451 Raising of sheep and goats**

This class includes:

- raising and breeding of sheep and goats
- production of raw sheep or goat milk
- production of raw wool

#### **Not included:**

Sheep shearing on a fee or contract basis, see 0162

Production of pulled wool, see 10111

Processing of milk, see 10511

Production of waste from liquid and solid excrements or their mixtures with bedding from domestic animals (sheep and goats), see 20151

## **0146 Raising of swine and pigs**

### **01461 Raising of swine and pigs**

This class includes:

- raising and breeding of swine and pigs

**Not included:**

Production of manure from liquid and solid excrements or their mixtures with bedding from domestic animals (pigs), see 20151

## **0147 Raising of poultry**

### **01471 Raising of poultry**

This class includes:

- raising and breeding of poultry, e.g.: chickens, turkeys, ducks, geese, quails, ostriches or guineafowls
- production of eggs from poultry
- operation of poultry hatcheries
- automated egg hatching for poultry

**Not included:**

Production of feathers or down, see 10121

Production of waste from liquid and solid excrements or their mixtures with bedding from domestic birds, see 20151

## **0148 Raising of other animals**

### **01481 Bee keeping**

This class includes:

- beekeeping; production of bees' byproducts (e.g. honey, beeswax, propolis, bee venom or honeycomb); bee propagation for sale

**Also includes:**

– Beekeeping; primary production of honey and beeswax and operations related to beekeeping and production of honey; including operations related to production of honey in beehives, collecting and transporting of honeycombs, spinning or pressing, filtering, clarifying and packaging of honey at the primary producer

**Not included:**

Honey processing operations (extraction, packaging) outside the beekeeper's property, extraction or packaging of another beekeeper's honey, preparation of honey mixtures, addition of ingredients (e.g., nuts, berries, etc.) to honey, see 10891

### **01489 Raising of other animals**

This class includes:

- raising and breeding of semi-domesticated or other live animals, e.g.: birds (except poultry and ostriches), insects, rabbits and other fur animals, reindeer
- production of bird skins from ranching operations or skins from farming reptiles (e.g. snakes and turtles)
- raising and breeding of reptiles, except crocodiles
- operation of land worm farms, land mollusc farms, land snail farms, etc.
- raising of silkworms, production of silkworm cocoons
- raising and breeding of pets (except fish), e.g.: cats and dogs, birds (e.g. parakeets), hamsters

**Also includes:**

– Raising of wild birds, e.g. pheasants etc.

**Not included:**

Production of hides and skins originating from hunting and trapping, see 01701

Raising of live ornamental fish, see 032

Operation of frog farms, crocodile farms, marine worm farms, see 03211, 03221

Operation of fish farms, see 03211, 03221

Boarding and training of pets, see 96991

Operation of shelters for abandoned pets, see 96991

Raising and breeding of ostriches and emus, see 01471



## **015 Mixed farming**

### **0150 Mixed farming**

#### **01501 Mixed farming**

This class includes:

- the combined production of crops and animals without a specialised production of crops or animals

#### **IMPLEMENTATION RULE**

The size of the overall farming operation is not a determining factor. If either the production of crops or the production of animals in a given unit is 66 % or more of standard output, the combined activities should not be included here, but allocated to crop or animal farming.

#### **Not included:**

Mixed crop farming, see 011, 012

Mixed animal farming, see 014

## **016 Support activities to agriculture and post-harvest crop activities**

This group includes activities incidental to agricultural production and activities similar to agriculture not undertaken for production purposes (in the sense of harvesting agricultural products), usually done on a fee or contract basis.

Also included are post-harvest crop activities, aimed at preparing agricultural products for the primary market.

### **0161 Support activities for crop production**

#### **01611 Support activities for crop production**

This class includes:

crop production activities on a fee or contract basis:

- preparation of fields
- establishing a crop
- treatment of crops
- crop spraying, including by air
- trimming of fruit trees and vines
- transplanting of rice; thinning of beets
- harvesting
- pest control (including of rabbits) in connection with agriculture
- operation of agricultural irrigation equipment

This class also includes:

- provision of agricultural machinery with operators and crew
- maintenance of own or leased land, keeping it in good condition without agricultural production

#### **Also includes:**

- Other areas of activity that tend to crop production
- Maintenance of wooded meadows

#### **Not included:**

Post-harvest crop activities, see 01631

Drainage of agricultural land, see 43122

Landscape architecture, see 71111

Activities of agronomists and agricultural economists, see 74991

Landscape gardening; planting, see 81301

Organisation of agricultural shows and fairs, see 82301

Rental and operational leasing of agricultural and forestry machinery and equipment without operator, see 77311

## **0162 Support activities for animal production**

### **01621 Support activities for animal production**

This class includes:

animal production activities on a fee or contract basis:

- activities to promote the propagation, growth and output of animals
- herd testing services, droving services, agistment services, poultry caponising, coop cleaning, etc.
- activities related to artificial insemination
- stud services
- sheep shearing
- farm animal boarding and care

This class also includes:

- activities of farriers

#### **Also includes:**

- Horse shoeing
- Sorting of eggs

#### **Not included:**

Provision of space for animal boarding only, see 68201

Agricultural research activities, see 72101

Veterinary activities, see 75001

Vaccination of animals, see 75001

Rental of animals (e.g. herds or racehorses), see 77399

Pet boarding, see 96991

## **0163 Post-harvest crop activities and seed processing for propagation**

### **01631 Post-harvest crop activities**

This class includes post-harvest crop activities on a fee or contract basis:

- preparation of crops for primary markets (e.g. cleaning, trimming, grading or disinfecting)
- cotton ginning
- preparation of tobacco leaves (e.g. sun drying)
- preparation of cocoa beans (e.g. peeling)
- waxing of fruit
- drying of fruit, vegetables, herbs, spices, medicinal herbs and tobacco
- sorting, cleaning and cutting of medicinal herbs
- grain drying
- retting of plants bearing vegetable textile fibres (such as jute, flax or coir), not associated with the growing of vegetable textile fibres
- artificial ripening of fruits as a service (e.g. banana ripening)

#### **Also includes:**

- Operation of grain dryers
- Grain drying and aeration
- Cleaning of cultivated berries (garden berries)
- Production of compressed hay (in the field)

#### **Not included:**

Preparation of agricultural products by the producer, see the corresponding classes in groups 011, 012, 013

Growing of seeds, see 011, 012

Processing of seeds to obtain oil, see 10411

Stemming and redrying of tobacco, see 12001

Marketing activities of commission merchants and cooperative associations, see division 46

Wholesale of agricultural raw materials, see 462

Research to develop or modify new forms of seeds, see 72101

## **01632 Seed processing for propagation**

This class includes post-harvest crop activities on a fee or contract basis:

- aimed at improving the propagation quality of seed (e.g. by the removal of non-seed materials, or damaged or immature seeds, or by reducing the seed moisture to a safe level for storage)

This class also includes:

- drying, cleaning, grading and treating of seeds until they are marketed
- treatment of genetically modified seeds

### **Not included:**

Preparation of agricultural products by the producer, see the corresponding classes in groups 011, 012, 013

Growing of seeds, see 011, 012

Processing of seeds to obtain oil, see 10411

Stemming and redrying of tobacco, see 12001

Marketing activities of commission merchants and cooperative associations, see division 46

Wholesale of agricultural raw materials, see 462

Research to develop or modify new forms of seeds, see 72101

## **017 Hunting, trapping and related service activities**

### **0170 Hunting, trapping and related service activities**

#### **01701 Hunting, trapping and related service activities**

This class includes:

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

This class also includes:

- land-based catching of sea mammals (e.g. walruses or seals)
- hunting of foxes, minks and wolves to protect livestock
- hunting for animal population control

### **Also includes:**

- Establishment and maintenance of feeding places for wild animals

### **Not included:**

Raising of game animals on ranching operations, see 014

Production of bird skins from ranching operations or skins from farming reptiles (e.g. snakes and turtles), see 01489

Pest control (including rabbits) in connection with agriculture, see 01611

Whaling, see 03111

Production of hides and skins originating from slaughterhouses, see 10111

Hunting for sport or recreation and related service activities, see 93192

Service activities to promote hunting and trapping, see 94999

## **02 Forestry and logging**

This division includes silviculture and the production of roundwood as well as the extraction and gathering of wild-growing non-wood forest products. Besides the production of timber, forestry activities result in products that undergo little processing, for example, firewood, charcoal or roundwood used in an unprocessed form (such as pit-props or pulpwood). These activities can be carried out in natural, semi-natural or planted forests.

## **021 Silviculture and other forestry activities**

### **0210 Silviculture and other forestry activities**

#### **02101 Silviculture and other forestry activities**

This class includes:

- growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests, and timber tracts
- growing of coppice, pulpwood and firewood
- operation of forest tree nurseries
- growing of poplar and willow

These activities can be carried out in natural, semi-natural or planted forests.

**Also includes:**

- Growing of forest tree seeds

**Not included:**

Growing of christmas trees, see 01291

Operation of tree nurseries, except for forest trees, see 01301

Gathering of mushrooms and other wild growing non-wood forest products, see 02301

Production of wood chips and particles, not associated with forestry activities, see 16111

Production of wood fire logs not associated with forestry activities, see 16261

Activities relating to amenity tree care and arboriculture, see 81301

Conservation and maintenance services of national parks, nature parks and reserves, see 91421

## **022 Logging**

### **0220 Logging**

#### **02201 Logging**

This class includes:

- production of roundwood for forest-based manufacturing industries
- production of roundwood used in an unprocessed form (e.g. pit-props, fence posts, utility poles)

This class also includes:

- gathering and production of forest harvesting residues (e.g. brushwood, stumps, wood chips from logging, other forest waste for energy)
- production of charcoal in the forest (using traditional methods)

**Also includes:**

- Cutting of rides under lines
- Clearing of protected zones of power lines, railways, etc.
- Cutting of underwood
- Logging

**Not included:**

Growing of christmas trees, see 01291

Growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts, see 02101

Gathering of wild growing non-wood forest products, see 02301

Production of wood chips and particles, not associated with forestry activities, see 16111

Production of charcoal through distillation of wood, see 20141

Sale of logging rights by the forest owner, see 46831

## **02202 Firewood production**

This class includes:

- gathering and production of wood for energy
- gathering and production of forest harvesting residues for energy

## **023 Gathering of wild growing non-wood products**

### **0230 Gathering of wild growing non-wood products**

#### **02301 Gathering of wild growing non-wood products**

This class includes:

- gathering of wild growing materials, e.g.: mushrooms, truffles, berries, nuts, balata and other rubber-like gums, cork, lac and resins, balsams, acorns, horse chestnuts, mosses and lichens, vegetable hair / eelgrass

This class also includes:

- harvesting wild herbs and associated natural drying

#### **Also includes:**

- Gathering of herbs
- Gathering of reed
- Collection of tree sap
- Cleaning of wild berries

#### **Not included:**

Non-wild growing of any of these products (except growing of cork trees), see division 01

Growing of mushrooms or truffles, see 01131

Growing of berries or nuts, see 01251

Gathering of firewood, see 02202

Manufacture of particle board, see 16109

Sale of logging rights by the forest owner, see 46831

## **024 Support services to forestry**

### **0240 Support services to forestry**

#### **02401 Support services to forestry**

This class includes carrying out part of the forestry operation on a fee or contract basis.

This class includes:

forestry service activities:

- forestry inventories
- forest management consulting services
- timber evaluation
- forest fire fighting and prevention
- forest pest control
- logging service activities: transport of logs within the forest

#### **Also includes:**

- Lopping and peeling of trees in the forest
- Renting of forestry vehicles with a driver
- Provision of tree cutting service

#### **Not included:**

Operation of forest tree nurseries, see 02101

Draining of forestry land, see 43122

Clearing of building sites, see 43121

### **03 Fishing and aquaculture**

This division includes capture fishery and aquaculture, which are characterised by the gathering of marine, brackish or freshwater fish, crustaceans, molluscs, and other organisms and products (for example, aquatic plants, pearls, sponges).

The division also includes service activities incidental to marine or freshwater fishery or aquaculture.

### **031 Fishing**

This group includes capture fishery, in other words, the harvesting, collecting and gathering activities directed at removing or collecting live wild aquatic organisms (predominantly fish, molluscs and crustaceans), including plants from the oceanic, coastal or inland waters for human consumption and other purposes by hand or more usually by various types of fishing gear (for example, nets, lines, stationary traps). Such activities can be conducted on the intertidal zones (for example, the collection of molluscs, such as mussels, oysters), coastal waters or offshore waters. These activities also include fishing in restocked water bodies.

#### **0311 Marine fishing**

##### **03111 Marine fishing**

This class includes:

- fishing on a commercial basis in ocean and coastal waters
- taking of marine crustaceans and molluscs
- whaling
- taking of marine aquatic animals (e.g. turtles, sea squirts, tunicates, sea urchins)

This class also includes:

- gathering of other marine organisms and materials: natural pearls, sponges, coral, seaweed, algae

**Not included:**

Capturing of marine mammals apart from whales (e.g. seals, walruses), see 01701

Processing of whales on factory ships, see 10111

Processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10201

Rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 50102

Fishing inspection, protection and patrol services, see 84242

Fishing practiced for sport or recreation and related services, see 93192

Operation of sport fishing preserves, see 93192

#### **0312 Freshwater fishing**

##### **03121 Freshwater fishing**

This class includes:

- fishing on a commercial basis in inland waters
- taking of freshwater crustaceans and molluscs
- taking of freshwater aquatic animals

This class also includes:

- gathering of freshwater materials
- gathering of other freshwater organisms: seaweed and algae

**Not included:**

Catching of frogs or collection of snails in the wild, see 01701

Collecting wild plants (e.g. reeds, sedges), see 02301

Processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10201

Fishing inspection, protection and patrol services, see 84242

Fishing practiced for sport or recreation and related services, see 93192

Operation of sport fishing preserves, see 93192

## **032 Aquaculture**

This group includes aquaculture (or aquafarming), in other words, the production process involving the culturing or farming (including harvesting) of aquatic organisms (for example, fish, molluscs, crustaceans, plants, amphibians) using techniques designed to increase the production of the organisms in question beyond the natural capacity of the environment (for example, regular stocking, feeding and protection from predators). Aquaculture also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.

Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms.

This group also includes:

- breeding/farming of fry and adults under artificial conditions

## **0321 Marine aquaculture**

### **03211 Marine aquaculture**

This class includes:

- fish farming in sea water, including farming of marine ornamental fish
- production of bivalve spat (e.g. oyster mussel, etc.), lobsterlings, shrimp post-larvae, fish fry and fingerlings
- growing of seaweed and algae
- culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water

This class also includes:

- aquaculture activities in brackish waters
- land-based aquaculture activities in salt water filled tanks and reservoirs
- operation of marine fish hatcheries and marine worm farms
- marine microalgae cultivation

#### **Not included:**

Frog farming, see 03221

Operation of sport fishing preserves, see 93192

## **0322 Freshwater aquaculture**

### **03221 Freshwater aquaculture**

This class includes:

- fish farming in freshwater, including farming of freshwater ornamental fish
- culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals
- operation of fish hatcheries (freshwater)
- farming of frogs
- growing of seaweed and algae (edible or not)

This class also includes:

- freshwater microalgae cultivation

#### **Also includes:**

- Farming of freshwater reptiles and frogs in pools

#### **Not included:**

Aquaculture activities in salt water filled tanks and reservoirs, see 03211

Operation of sport fishing preserves, see 93192

### **033 Support activities for fishing and aquaculture**

#### **0330 Support activities for fishing and aquaculture**

##### **03301 Support activities for fishing and aquaculture**

This class includes:

service activities incidental to marine or freshwater fishery or aquaculture, e.g.:

- diving services for aquaculture
- remotely operated underwater vehicles (ROV) services for aquaculture
- repair and maintenance services for fish cages
- other support activities on fishing and aquaculture n.e.c.

This class also includes:

- fishery (fishery guard) and aquaculture control

**Not included:**

Fishing and aquaculture activities, see 031, 032

Processing of fish and aquaculture products on factory ships or in factories ashore, see 10201

Processing of fish, crustaceans and molluscs, see 10201

Activities related to the servicing of equipment and/or vessels, see division 33

Distribution of fisheries and aquaculture products, see divisions 46, 47, 52

Fishing practiced for sport or recreation and related services, see 93192

Operation of sport fishing preserves, see 93192

## **B MINING AND QUARRYING**

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

This section includes supplementary activities aimed at preparing the crude materials for marketing (for example, crushing, grinding, cleaning, drying, sorting, concentrating ores and liquefaction of natural gas).

Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced. Divisions 05 and 06 are concerned with mining and quarrying of fossil fuels (coal, lignite, petroleum, gas); divisions 07 and 08 concern metal ores, various minerals and quarry products.

Some of the technical operations of this section, particularly related to the extraction of hydrocarbons, may also be carried out for third parties by specialised units as an industrial service activity which is reflected in division 09.

### **05 Mining of coal and lignite**

This division includes the extraction of solid mineral fuels through underground or open-cast mining and includes operations (for example, grading, cleaning, compressing and other steps necessary for transport) leading to a marketable product.

#### **051 Mining of hard coal**

##### **0510 Mining of hard coal**

##### **05101 Mining of hard coal**

This class includes:

- mining of hard coal: underground or surface mining, including mining through liquefaction methods
- cleaning, sizing, grading, pulverising, compressing, etc. of coal to classify, improve quality or facilitate transport or storage

This class also includes:

- recovery of hard coal from culm banks

**Not included:**

Lignite mining, see 05201



Peat digging, see 08921

Support activities for hard coal mining, see 09901

Test drilling for coal mining, see 09901

Coke ovens producing solid fuels, see 19101

Manufacture of hard coal briquettes, ovoids and similar solid hard coal fuels, see 19201

Work performed to develop or prepare properties for coal mining, see 43121

## **052 Mining of lignite**

### **0520 Mining of lignite**

#### **05201 Mining of lignite**

This class includes:

- mining of lignite (brown coal): underground or surface mining, including mining through liquefaction methods
- washing, dehydrating, pulverising, compressing of lignite to improve quality or facilitate transport or storage

**Not included:**

Hard coal mining, see 05101

Peat digging, see 08921

Support activities for lignite mining, see 09901

Test drilling for coal mining, see 09901

Manufacture of lignite fuel briquettes, ovoids and similar solid lignite fuels, see 19201

Work performed to develop or prepare properties for lignite mining, see 43121

## **06 Extraction of crude petroleum and natural gas**

This division includes the production of crude petroleum, the mining and extraction of oil from oil shale and oil sands, and the production of natural gas and recovery of hydrocarbon liquids.

This division also includes the activities of operating and/or developing oilfields and gas fields. Such activities may include drilling, completing and equipping wells; operating separators, emulsion breakers, desalting equipment and field-gathering lines for crude petroleum; all other activities in the preparation of oil and gas up to the point of shipment from the producing property.

### **061 Extraction of crude petroleum**

#### **0610 Extraction of crude petroleum**

##### **06101 Extraction of crude petroleum and mining of oil shale**

This class includes:

- extraction of crude petroleum oils

This class also includes:

- extraction of bituminous or oil shale and tar sand
- production of crude petroleum from bituminous shale and sand
- processes to obtain crude oils (e.g. decantation, desalting, dehydration, stabilisation)

**Not included:**

Extraction of condensates or natural gas liquids, see 06201

Support activities for oil and natural gas extraction, see 09101

Oil and gas exploration, see 09101

Production of natural gas liquids from crude petroleum (crude oil), see 19201

Manufacture of refined petroleum products, see 19201

Recovery of liquefied petroleum gases in the refining of petroleum, see 19201

Operation of pipelines, see 49501

## **062 Extraction of natural gas**

## **0620 Extraction of natural gas**

### **06201 Extraction of natural gas**

This class includes:

- production of crude gaseous hydrocarbon (natural gas)
- extraction of condensates
- draining and separation of liquid hydrocarbon fractions
- gas desulphurisation
- extraction of coal mine methane

This class also includes:

- mining of hydrocarbon liquids, obtained through liquefaction or pyrolysis
- fracking to extract coal seam gas

#### **Not included:**

Support activities for oil and natural gas extraction, see 09101

Oil and gas exploration, see 09101

Production of natural gas liquids from crude petroleum (crude oil), see 19201

Recovery of liquefied petroleum gases in the refining of petroleum, see 19201

Manufacture of industrial gases, see 20111

Operation of pipelines, see 49501

## **07 Mining of metal ores**

This division includes mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining, and so on.

This division also includes:

- ore dressing and beneficiating operations (e.g. crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations)

### **071 Mining of iron ores**

### **0710 Mining of iron ores**

#### **07101 Mining of iron ores**

This class includes:

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

#### **Not included:**

Extraction and preparation of pyrites and pyrrhotite (except roasting), see 08911

### **072 Mining of non-ferrous metal ores**

This group includes the mining of non-ferrous metal ores.

### **0721 Mining of uranium and thorium ores**

#### **07211 Mining of uranium and thorium ores**

This class includes:

- mining of ores chiefly valued for uranium and thorium content: pitchblende, etc.
- concentration of such ores
- manufacture of yellowcake

#### **Not included:**

Enrichment of uranium and thorium ores, see 20131

Production of uranium metal from pitchblende or other ores, see 24461

Smelting and refining of uranium, see 24461

## **0729 Mining of other non-ferrous metal ores**

### **07291 Mining of other non-ferrous metal ores**

This class includes:

mining and preparation of ores chiefly valued for non-ferrous metal content:

- aluminium (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, molybdenum, tantalum, vanadium, lithium/spodumene, etc.

- precious metals: gold, silver, platinum

#### **Not included:**

Mining and preparation of uranium and thorium ores, see 07211

Production of aluminium oxide, see 24421

Production of mattes of copper, see 24441

Production of mattes of nickel, see 24451

## **08 Other mining and quarrying**

This division includes extraction from a mine or quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in construction (for example, sands, stones), the manufacture of materials (for example, clay, gypsum, calcium), the manufacture of chemicals, and so on.

### **081 Quarrying of stone, sand and clay**

#### **0811 Quarrying of ornamental stone, limestone, gypsum, slate and other stone**

##### **08111 Quarrying of ornamental stone, limestone, gypsum, slate and other stone**

This class includes:

- quarrying, rough trimming and sawing of monumental and building stone (for example, marble, granite, sandstone)

- breaking and crushing of ornamental and building stone

- quarrying, crushing and breaking of limestone

- mining of gypsum and anhydrite

- mining of chalk and uncalcined dolomite

- production of granules, chippings and powder of extracted stones, whether heat-treated or not

#### **Not included:**

Mining of chemical and fertiliser minerals, see 08911

Production of calcined dolomite, see 23521

Cutting, shaping and finishing of stone outside quarries, see 23701 and 23702

Support activities for other mining and quarrying, see 09901

### **0812 Operation of gravel and sand pits and mining of clay and kaolin**

#### **08121 Operation of gravel and sand pits and mining of clay and kaolin**

This class includes:

- extraction and dredging of industrial sand, sand for construction and gravel

- quarrying of sand

- mining of clays, refractory clays and kaolin

#### **Not included:**

Mining of bituminous sand, see 06101

Support activities for other mining and quarrying, see 09901

## **08122 Manufacture of crushed stone**

This class includes:

- breaking and crushing of gravel
- manufacture of crushed stone
- manufacture of crushed stone used for concrete aggregates, for road metalling or for railway or other ballast
- manufacturing gravel coating from flux, dross or other industrial waste

**Also includes:**

- Crushing of stones

**Not included:**

Support activities for other mining and quarrying, see 09901

## **089 Mining and quarrying n.e.c.**

### **0891 Mining of chemical and fertiliser minerals**

#### **08911 Mining of chemical and fertiliser minerals**

This class includes:

- mining of natural phosphates and natural potassium salts
- mining of native sulphur
- extraction and preparation of pyrites and pyrrhotite, except roasting
- mining of natural barium sulphate and carbonate (barytes and witherite), natural borates, natural magnesium sulphates (kieserite)
- mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals

This class also includes:

- guano mining
- mining of medicinal mud
- extraction processes to produce lithium from brine

**Not included:**

Extraction of salt, see 08931

Roasting of iron pyrites, see 20131

Manufacture of synthetic fertilisers and nitrogen compounds, see 20151

Support activities for other mining and quarrying, see 09901

### **0892 Extraction of peat**

#### **08921 Extraction of peat**

This class includes:

- peat digging
- preparation of peat to improve quality or facilitate transport/storage

**Also includes:**

- Manufacture of milled peat

**Not included:**

Service activities incidental to peat mining, see 09901

Manufacture of peat briquettes, see 19201

Manufacture of potting soil mixtures (e.g. of peat, natural soil, sands, clays, fertiliser minerals), see 20151

Manufacture of articles of peat, see 23991

Support activities for other mining and quarrying, see 09901

### **0893 Extraction of salt**

## **08931 Extraction of salt**

This class includes:

- extraction of salt from underground, including by dissolving and pumping
- salt production by evaporation of sea water or other saline waters
- crushing, purification and refining of salt by the producer

### **Not included:**

Processing of salt into food-grade salt (e.g. iodised salt), see 10841

Potable water production by evaporation of saline water, see 36001

Support activities for other mining and quarrying, see 09901

## **0899 Other mining and quarrying n.e.c.**

### **08991 Other mining and quarrying n.e.c.**

This class includes:

mining and quarrying of various minerals and materials:

- abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), feldspar, etc.
- natural asphalt, asphaltites and asphaltic rock; natural solid bitumen
- gemstones, quartz, mica, etc.

### **Also includes:**

- Extraction of natural garnet and other gemstones
- Extraction of pumice stone

### **Not included:**

Support activities for other mining and quarrying, see 09901

## **09 Mining support service activities**

This division includes specialised support services incidental to mining provided on a fee or contract basis. It includes exploration services through traditional prospecting methods (for example, taking core samples and making geological observations as well as drilling, test drilling or redrilling for oil wells, metallic and non-metallic minerals). Other typical services cover building oil and gas well foundations, cementing oil and gas well casings, cleaning, bailing and swabbing oil and gas wells, draining and pumping mines, and so on.

### **091 Support activities for petroleum and natural gas extraction**

### **0910 Support activities for petroleum and natural gas extraction**

#### **09101 Support activities for petroleum and natural gas extraction**

This class includes:

oil and gas extraction service activities provided on a fee or contract basis:

- exploration services in connection with petroleum or gas extraction (e.g. traditional prospecting methods, making geological observations at prospective sites)
- directional drilling and redrilling; 'spudding in'; derrick erection in situ, repairing and dismantling; cementing oil and gas well casings; pumping of wells; plugging and abandoning wells, etc.
- liquefaction and regasification of natural gas for the purpose of transport, done at the mine site
- draining and pumping services on a fee or contract basis
- test drilling in connection with petroleum or gas extraction

This class also includes:

- firefighting services and fire-prevention services for oilfields and gas fields

### **Not included:**

Service activities performed by operators of oil or gas fields, see 06101, 06201

Specialised repair and maintenance of drilling and extraction machinery and equipment, see 33121

Specialised offshore installation, repair and maintenance of equipment that forms an integral part of floating platforms, see division 43

Liquefaction and regasification of natural gas for purpose of land or water transport, not done at the mine site, see 52219 or 52229

Geophysical surveying services, on a contract or fee basis, see 71122

Support activities for other mining and quarrying, see 09901

## **099 Support activities for other mining and quarrying**

### **0990 Support activities for other mining and quarrying**

#### **09901 Support activities for other mining and quarrying**

This class includes:

support services on a fee or contract basis, required for mining activities of divisions 05, 07, 08

- exploration services by using traditional prospecting methods (e.g. taking core samples and making geological observations at prospective sites)
- draining and pumping services on a fee or contract basis
- test drilling and test hole boring
- securing mine shafts and tunnels
- demolition and dismantling of underground mining facilities

**Also includes:**

- Transport within the mine
- Activities supporting peat extraction

**Not included:**

Operating mines or quarries on a contract or fee basis, see divisions 05, 07, 08

Specialised repair and maintenance of mining machinery, see 33121

Geophysical surveying services, on a contract or fee basis, see 71122

## **C MANUFACTURING**

This section includes the physical, mechanical, chemical or biological transformation of materials, substances, or components into new products, although this cannot be used as the single universal criterion for defining manufacturing (see remark on processing of waste below). The materials, substances, or components undergoing transformation are either raw materials or products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

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

Manufacture of specialised components and parts of, and accessories and attachments to machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. Manufacture of unspecialised components and parts of machinery and equipment (for example, engines, pistons, electric motors, electrical assemblies, valves, gears, roller bearings, is classified in the appropriate class of manufacturing, without regard to the machinery and equipment in which these items may be included.

Making specialised components and accessories by moulding or extruding plastics materials is usually included in group 22.2.

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

The recovery of waste, in other words, the processing of waste into secondary raw materials\* is classified in group 38.2. While this may involve physical, mechanical, biological or chemical transformations, this is not considered to be a part of manufacturing activities. The primary purpose of these activities is considered to be the treatment or processing of waste and they are therefore classified in section E. However, the manufacture of new products from secondary raw materials is classified in manufacturing, even if these processes use waste as an input (for example, the production of silver from film waste is considered to be a manufacturing process).

Specialised maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in division 33. However, the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles is classified in division 95.

The installation of machinery and equipment, when carried out as a specialised activity, is classified in class 33.20.

Maintenance, repair and installation of equipment that forms an integral part of buildings or similar structures (for example, maintenance, repair and installation of escalators or of air-conditioning systems, is classified as construction in section F, if carried out at the construction site).

This section also contains the activities of factoryless goods producers (FGPs) in manufacturing (see introductory guidelines, paragraph xx).

As a general rule, the activities in the manufacturing section involve the transformation of materials into new, rebuilt and remanufactured products. Their output is a new product. As clarification, the following activities are considered manufacturing in NACE:

- fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat, see 10.20
- milk pasteurising and bottling, see 10.51
- leather converting, see 15.11
- wood preserving, see 16.12
- printing and related activities, excluding published goods, see 18.1
- tyre retreading, see 22.11
- ready-mixed concrete production, see 23.63
- galvanising, electroplating, plating, etc., and other metallic or non-metallic coating of metals, see 25.51
- heat treatment of metals, see 25.52
- refilling of ink cartridges, see 26.20
- refilling or recharging of fire extinguishers, see 28.29
- rebuilding or remanufacture of machinery (e.g. automobile engines), see 29.10
- assembly provided by a seller or blending of several products to be sold. If assembly is provided by a contractor, this activity should be classified in manufacturing.

Conversely, there are activities that, although sometimes involving transformation processes, are classified in other sections of NACE; in other words, they are not considered as manufacturing. They include:

- logging, classified in section A
- beneficiating of agricultural products, classified in section A
- preparation of food for immediate consumption on the premises, classified in division 56
- beneficiating of ores and other minerals, classified in section B
- production of gaseous fuels for energy supply through a permanent network, classified in section D
- production of compost from organic waste, classified in section E
- assembly provided as part of a delivery or by a seller; however, if assembly is the main activity provided by a contractor, it is classified in manufacturing
- activities of breaking bulk and redistribution in smaller lots, including packaging, repackaging, or bottling products (e.g. as liquors or chemicals); sorting and reselling of scrap; mixing paints to customer order; cutting metals to customer order; treatment not resulting in a different good, classified in section G
- publishing and the combined activities of publishing and printing, classified in section J

Note: \* secondary raw materials are materials and products which can be used as raw materials by simple reuse, or via recycling and recovery.

This division includes the processing of products of agriculture, forestry and fishing into food for humans or animals, and includes the production of various intermediate products that are not directly food products. The activity often generates associated products of greater or lesser value (for example, hides from slaughtering, or oilcake from oil production).

This division is organised by activities dealing with different kinds of products: meat, fish, fruits and vegetables, fats and oils, milk products, grain mill products, animal feed and other food products. Production can be carried out for own account, as well as for third parties, as in custom slaughtering.

Some activities are considered manufacturing even though there is retail sale of the products in the producers' own shop (for example, those activities performed in bakeries, pastry shops and prepared meat shops which sell their own production). However, where the processing is minimal and does not lead to a real transformation, the unit is classified to section G.

This division also includes the manufacture of liquids considered food or that use similar manufacturing processes (for example, milk and fruit juice/ concentrate).

## **101 Processing and preserving of meat and production of meat products**

### **1011 Processing and preserving of meat, except of poultry meat**

#### **10111 Processing and preserving of meat, except of poultry meat**

This class includes:

- operation of slaughterhouses engaged in killing, dressing or packing meat: beef, pork, lamb, rabbit, mutton, camel, etc.
- production of fresh, chilled or frozen meat, in carcasses
- production of fresh, chilled or frozen meat, in cuts

This class also includes:

- slaughtering and processing of whales on land or on specialised vessels
- production of hides and skins originating from slaughterhouses (e.g. by fellmongery and salting)
- rendering and refining of lard and other edible animal fats
- processing of animal offal
- production of pulled wool

#### **Also includes:**

- Production of raw hides in slaughterhouses, including dehairing

#### **Not included:**

Rendering of edible poultry fats, see 10121

Production of dried, salted or smoked meat, and meat products, see 10131

### **1012 Processing and preserving of poultry meat**

#### **10121 Processing and preserving of poultry meat, including the processing of feathers**

This class includes:

- operation of slaughterhouses engaged in killing, dressing or packing poultry
- production of fresh, chilled or frozen meat in individual portions
- rendering of edible poultry fats

This class also includes:

- cleaning, disinfecting, treating for preservation, and trimming of feathers and down

#### **Not included:**

Packing of meat on a fee or contract basis, see 82921

### **1013 Production of meat and poultry meat products**

#### **10131 Production of meat and poultry meat products**

This class includes:

- production of preserved meat (e.g. by cooking, drying, salting or smoking)
- production of meat products: sausages, salami, puddings, andouillettes, saveloys, bolognas, pâtés, rillettes, boiled ham



**Also includes:**

- Service of boiling and preparing meat products
- Production of meal, flour and pellets unfit for human consumption produced from meat or meat offal; production of greaves

**Not included:**

Manufacture of prepared meat and poultry dishes, see 10851

Manufacture of soup containing meat, see 10891

Wholesale of meat, see 46321

Packaging of meat and poultry products on a fee or contract basis, see 82921

## **102 Processing and preserving of fish, crustaceans and molluscs**

### **1020 Processing and preserving of fish, crustaceans and molluscs**

#### **10201 Processing and preserving of fish, crustaceans and molluscs**

This class includes:

- preparation and preservation of fish, crustaceans and molluscs (e.g. freezing, deep-freezing, drying, cooking, smoking, salting, immersing in brine, canning)
- production of fish, crustacean and mollusc products: fish fillets, roes, caviar, caviar substitutes, etc.
- production of fishmeal for human consumption or animal feed
- production of meals and solubles from fish and other aquatic animals unfit for human consumption

This class also includes:

- activities of factory vessels not engaged in fishing and only in the processing and preserving of fish
- processing of seaweed
- removing fish heads, gutting and cutting fish into pieces, and then freezing

**Also includes:**

- Thawing fish

**Not included:**

Processing and preserving of fish on vessels engaged in fishing, see 03111

Processing of whales on land or specialised vessels, see 10111

Production of oils and fats of fish and marine mammals, see 10411

Manufacture of prepared fish dishes, see 10851

Manufacture of fish soups, see 10891

## **103 Processing and preserving of fruit and vegetables**

### **1031 Processing and preserving of potatoes**

#### **10311 Processing and preserving of potatoes**

This class includes:

processing and preserving of potatoes:

- manufacture of prepared frozen potatoes
- manufacture of dehydrated mashed potatoes
- manufacture of potato snacks
- manufacture of potato crisps
- manufacture of potato flour and meal
- peeling and cutting of potatoes

### **1032 Manufacture of fruit and vegetable juice**

#### **10321 Manufacture of fruit and vegetable juice**

This class includes:

- manufacture of fruit or vegetable juices

This class also includes:

- production of concentrates from fresh fruits and vegetables

**Also includes:**

- Pressing juice

**Not included:**

Manufacture of beverages produced with fruit nectars, see 11071

## **1039 Other processing and preserving of fruit and vegetables**

### **10391 Other processing and preserving of fruit and vegetables**

This class includes:

- manufacture of food consisting chiefly of fruits or vegetables
- preserving of fruits, nuts or vegetables (e.g. freezing, drying, freeze-drying, drying by infra-red radiation, immersing in oil or in vinegar, canning, high pressure, high temperature)
- manufacture of fruit or vegetable food products
- manufacture of jams, marmalades and table jellies
- shelling, peeling and roasting of nuts
- manufacture of nut foods and pastes

This class also includes:

manufacture of perishable prepared foods of fruits and vegetables, e.g.:

- salads; mixed salads, packaged
- peeled or cut vegetables
- tofu (bean curd)

**Also includes:**

- Including the cleaning of frozen berries

**Not included:**

Manufacture of fruit and vegetable juices, see 10321

Manufacture of flour or meal of dried leguminous vegetables, see 10611

Preservation of fruits and nuts in sugar, see 10821

Manufacture of prepared vegetable dishes, see 10851

Manufacture of artificial concentrates, see 10891

## **104 Manufacture of vegetable and animal oils and fats**

This group includes the manufacture of crude and refined oils and fats from vegetable or animal materials.

### **1041 Manufacture of oils and fats**

#### **10411 Manufacture of oils and fats**

This class includes:

- manufacture of crude and refined vegetable oils (e.g. olive oil, soya-bean oil, hemp oil, sunflower seed oil, rape oil)
- manufacture of non-defatted flour or meal of oilseeds, oil nuts or oil kernels
- processing of vegetable oils (e.g. blowing, boiling, dehydration, hydrogenation)
- manufacture of grill lighter oil

This class also includes:

- manufacture of non-edible animal oils and fats
- extraction of fish and marine mammal oils

- production of cotton linters, oilcakes and other residual products of oil production

**Also includes:**

- Manufacture of animal crude oils and fats
- Manufacture of vegetable and animal waxes

**Not included:**

Rendering and refining of lard and other edible fats of bovine animals, sheep, goats or pigs, see 10111

Rendering of edible poultry fats, see 10121

Manufacture of margarine, see 10421

Wet corn milling, see 10621

Manufacture of corn oil, see 10621

Manufacture of essential oils, see 20591

Treatment of oil and fats by chemical processes, see 20591

## **1042 Manufacture of margarine and similar edible fats**

### **10421 Manufacture of margarine and similar edible fats**

This class includes:

- manufacture of margarine
- manufacture of melanges and similar spreads
- manufacture of compound cooking fats

## **105 Manufacture of dairy products and edible ice**

### **1051 Manufacture of dairy products**

#### **10511 Processing of raw milk, production of fresh cream**

This class includes:

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

**Not included:**

Production of raw milk of cattle, see 01411

Production of raw milk of sheep, goats, horses, asses, camels, etc., see 01431, 01441, 01451

Production of milk-based dietary drinks, see 10861

Production of dairy-based infant formulae, see 10861

Manufacture of non-dairy milk (e.g. plant-based milk), see 11071

Manufacture of cheese substitutes, see 10891

Manufacture of fruit kefir and water kefir, see 11031

#### **10512 Manufacture of cheese and curd**

This class includes:

- manufacture of cheese and curd
- refining and ageing cheese

**Also includes:**

- Manufacture of fondue cheeses

**Not included:**

Production of dairy-based infant formulae, see 10861

Manufacture of non-dairy milk (e.g. plant-based milk), see 11071

Manufacture of cheese substitutes, see 10891

Manufacture of fruit kefir and water kefir, see 11031

## **10519 Manufacture of other dairy products, including butter**

This class includes:

- manufacture of milk-based drinks
- manufacture of dried or concentrated milk, whether or not sweetened
- manufacture of milk or cream in solid form
- manufacture of butter
- manufacture of yoghurt
- manufacture of whey
- manufacture of casein
- manufacture of lactose-free dairy products

This class also includes:

- manufacture of milk kefir
- manufacture of lactose and lactose syrup

### **Also includes:**

- Manufacture of cheese curds
- Manufacture of other butterfats and butterfat spreads
- Manufacture of fermented or soured milk and cream

### **Not included:**

Production of raw milk of cattle, see 01411

Production of raw milk of sheep, goats, horses, asses, camels, etc., see 01431, 01441, 01451

Production of milk-based dietary drinks, see 10861

Production of dairy-based infant formulae, see 10861

Manufacture of non-dairy milk (e.g. plant-based milk) and cheese substitutes, see 10891

Manufacture of fruit kefir and water kefir, see 11031

## **1052 Manufacture of ice cream and other edible ice**

### **10521 Manufacture of ice cream and other edible ice**

This class includes:

- manufacture of ice cream and other edible ice (e.g. sorbet)

### **Not included:**

Production of ice from natural water for cooling purposes, see 35301

Activities of ice cream parlours, see 561

## **106 Manufacture of grain mill products, starches and starch products**

This group includes the milling of flour or meal from grains or vegetables, the cleaning, polishing and milling of rice, as well as the micronisation and thermal processing of flour and the manufacture of flour mixes or doughs from these products.

Also included in this group are the wet milling of corn and vegetables and the manufacture of starch and starch products. This group also includes the manufacture of gluten-free mill products.

### **1061 Manufacture of grain mill products**

#### **10611 Manufacture of grain mill products**

This class includes:

- grain milling: production of flour, semolina, groats, meal or pellets of wheat, rye, oats, maize (corn) or other cereal grains
- rice milling: production of husked, milled, polished, glazed, parboiled or converted rice; production of rice flour
- vegetable milling: production of flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts
- manufacture of cereal breakfast foods

- manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits, pancakes, etc.

**Also includes:**

– Manufacture of muesli

**Not included:**

Preparation of crops for primary markets (e.g. cleaning, trimming, grading etc.), see 01631

Grain drying on a fee or contract basis, see 01631

Manufacture of potato flour and meal, see 10311

Wet corn milling, see 10621

## **1062 Manufacture of starches and starch products**

### **10621 Manufacture of starches and starch products**

This class includes:

- manufacture of starches from rice, potatoes, maize, etc.

- wet corn milling

- manufacture of glucose, glucose syrup, maltose, inulin, etc.

- manufacture of gluten

- manufacture of tapioca and tapioca substitutes prepared from starch

- manufacture of corn oil

**Not included:**

Manufacture of lactose (milk sugar), see 10511

Production of cane or beet sugar, see 10811

## **107 Manufacture of bakery and farinaceous products**

This group includes the production of bakery products, macaroni, noodles and similar products.

This group also includes:

- manufacture of gluten-free bakery and farinaceous products

### **1071 Manufacture of bread; manufacture of fresh pastry goods and cakes**

#### **10711 Manufacture of bread and white bread; manufacture of fresh pastry goods and cakes**

This class includes:

manufacture of bakery products:

- bread and rolls

- pastry, cakes, pies, tarts, pancakes, waffles, etc.

This class also includes:

- manufacture of pre-baked bread

**Not included:**

Manufacture of dry bakery products, see 10721

Manufacture of pastas, see 10731

Retail sale of bread and rolls baked on the premises from pre-baked products , see 47241

## **1072 Manufacture of rusks, biscuits, preserved pastries and cakes**

### **10721 Manufacture of rusks, biscuits, preserved pastries and cakes**

This class includes:

- manufacture of rusks, biscuits and other dry bakery products

- manufacture of preserved pastry goods, cakes and waffles

- manufacture of snack products (cookies, crackers, pretzels, etc.), whether sweet or salted

This class also includes:

- manufacture of breadcrumbs, obtained by grinding toasted bread

**Also includes:**

- Manufacture of waffle cakes
- Manufacture of toasted bread and rolls

**Not included:**

Manufacture of potato snacks, see 10311

## **1073 Manufacture of farinaceous products**

### **10731 Manufacture of farinaceous products**

This class includes:

- manufacture of pastas (e.g. macaroni and noodles), whether or not cooked or stuffed
- manufacture of couscous

**Not included:**

Manufacture of prepared meals and dishes based on pasta and/or couscous dishes, see 10851

Manufacture of soup containing pasta, see 10901

## **108 Manufacture of other food products**

This group includes the production of sugar and confectionery, prepared meals and dishes, coffee, tea and spices.

### **1081 Manufacture of sugar**

#### **10811 Manufacture of sugar**

This class includes:

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

**Not included:**

Gathering of maple syrup in the wild, see 02301

Manufacture of lactose and lactose syrup, see 10519

Manufacture of glucose, glucose syrup, maltose, see 10621

### **1082 Manufacture of cocoa, chocolate and sugar confectionery**

#### **10821 Manufacture of cocoa, chocolate and sugar confectionery**

This class includes:

- manufacture of cocoa, cocoa butter, cocoa fat, cocoa oil
- manufacture of chocolate and chocolate confectionery
- manufacture of sugar confectionery: caramels, cachous, nougats, fondant, white chocolate
- manufacture of chewing gum
- preserving in sugar of fruits, nuts, fruit peels and other parts of plants
- manufacture of confectionery lozenges and pastilles
- manufacture of sugar-free confectionery

**Also includes:**

- Manufacture of cocoa powder
- Manufacture of nougat, fondant, toffee, marzipan, gummy confectionery, marmalade, meringue, jelly confectionery, etc.

**Not included:**

Manufacture of sucrose sugar, see 10811

## **1083 Processing of tea and coffee**

### **10831 Processing of tea and coffee**

This class includes:

- decaffeinating and roasting of coffee
- production of coffee products, e.g.: ground coffee, soluble coffee, extracts and concentrates of coffee
- manufacture of coffee substitutes
- blending of tea and maté
- manufacture of extracts and preparations based on tea or maté

This class also includes:

- manufacture of herb infusions (mint, vervain, chamomile, etc.)
- manufacture of tea and coffee filled in bags, pads or capsules

**Not included:**

Drying, sorting, cleaning and cutting in the processing of medicinal herbs by third parties, see 01631

Manufacture of inulin, see 10621

Manufacture of spirits, beer, wine and soft drinks, see division 11

Preparation of botanical products for pharmaceutical use, see 21201

## **1084 Manufacture of condiments and seasonings**

### **10841 Manufacture of condiments and seasonings**

This class includes:

- manufacture of spices, sauces and condiments (e.g. mayonnaise, mustard flour and meal, prepared mustard), etc.
- manufacture of vinegar

This class also includes:

- processing of salt into food-grade salt (e.g. iodised salt)
- processing of condiments and herbs, including drying, sorting, cleaning and cutting

**Also includes:**

- Manufacture of aromatic bitters
- Manufacture of sauces
- Manufacture of vinegar substitutes made of acetic acid
- Ketchup and tomato sauces
- Soy sauces
- Crushed or ground spices (e.g. pepper, paprika, cinnamon, etc.)

**Not included:**

Growing of spice crops, see 01281

## **1085 Manufacture of prepared meals and dishes**

### **10851 Manufacture of prepared meals and dishes**

This class includes the manufacture of ready-made (in other words, prepared, seasoned and cooked) meals and dishes. These dishes are processed and conserved (for example, in frozen or canned form) and are usually packaged and labelled for resale, in other words, this class excludes the preparation of meals for immediate consumption (for example, food prepared in restaurants or by caterers). To be considered a dish, these foods have to contain at least two distinct main ingredients (except seasonings, and so on).

This class includes:

- manufacture of meat or poultry dishes
- manufacture of fish dishes, including fish and chips
- manufacture of pasta and rice dishes

- manufacture of vegetable dishes
- manufacture of frozen or otherwise preserved pizza and croque-monsieur

**Not included:**

Manufacture of fresh foods or foods with less than two ingredients, see corresponding class in division 10

Manufacture of perishable prepared foods of fruits and vegetables, see 10391

Manufacture of perishable prepared foods, see 10891

Wholesale of prepared meals and dishes, see 46381

Retail sale of prepared meals and dishes, see 47111, 47271

Activities of event catering and contract catering services, see 562

## **1086 Manufacture of homogenised food preparations and dietetic food**

### **10861 Manufacture of homogenised food preparations and dietetic food**

This class includes:

manufacture of foods for particular nutritional uses:

- infant formulae
- follow-up formulae milk and other follow-up foods
- baby foods
- low-energy and energy-reduced foods intended for weight control
- foods for medical purposes

**Also includes:**

- Reduced/low-sodium foods, including reduced sodium or sodium-free diet salts
- Foods intended to meet the expenditure of intense muscular effort, especially for sportsmen
- Foods for persons suffering from diabetes

**Not included:**

Manufacture of lactose-free dairy products, see 10519

Manufacture of gluten-free products, see 106, 107

Manufacture of sugar-free confectionery, see 10821

## **1089 Manufacture of other food products n.e.c.**

### **10891 Manufacture of other food products n.e.c.**

This class includes the manufacture of food products edible within a maximum of three days after production:

- manufacture of soups and broths
- manufacture of perishable prepared foods, e.g.: sandwiches, fresh (uncooked) pizza
- manufacture of quiche and croque-monsieur

This class also includes:

- manufacture of yeast
- manufacture of extracts and juices of meat, fish, crustaceans or molluscs
- manufacture of meat and cheese substitutes
- manufacture of egg products (e.g. egg albumin)
- manufacture of artificial concentrates
- processing of purchased natural honey
- production of semi-finished products for ice cream and pastries
- manufacture of pre-cooked instant soups and instant noodles
- manufacture of artificial honey and caramel
- manufacture of malt extracts and syrups



- manufacture of insect meal and other insect-based preparations

**Also includes:**

- Manufacture of egg powder and egg mass
- Manufacture of ready-to-use baking powder
- Manufacture of food containing vitamin supplements
- Honey handling operations (spinning, packaging) outside the beekeeper's premises, spinning or packaging another beekeeper's honey, manufacture of honey mixtures, adding additives (such as nuts, berries, etc.) to honey
- Manufacture of protein concentrates and textured protein substances
- Manufacture of juices and extracts from plants
- Manufacture of pectin, mucilage and thickeners (e.g. agar-agar)
- Manufacture of yeasts (active and inactive)
- Manufacture of mixtures of alcoholic products to prepare beverages (except aroma-based)
- Manufacture of flavoured or coloured syrups

**Not included:**

Manufacture of perishable prepared foods of fruits and vegetables, see 10391

Manufacture of tofu (bean curd), see 10391

Manufacture of frozen pizza, see 10851

Manufacture of spirits, beer, wine and soft drinks, see division 11

Production of plant-based milk substitutes (e.g. coconut, rice, almond, soya-based beverages), see 11071

Manufacture of vitamins, see 21101

## **109 Manufacture of prepared animal feeds**

### **1091 Manufacture of prepared feeds for farm animals**

#### **10911 Manufacture of prepared feeds for farm animals**

This class includes:

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

This class also includes:

- processing of waste products from the food industry into animal feed

**Also includes:**

- Processing of slaughter waste to produce animal feeds
- Manufacture of lucerne meal and pellets to produce animal feeds
- Production of silage (also from own-grown crops)

**Not included:**

Manufacture of meat products, see 10131

Manufacture of fishmeal for animal feed, see 10201

Manufacture of oilseed cake, see 10411

Activities resulting in by-products usable as animal feed without special treatment (e.g. oilseeds, see 10411, grain milling residues, see 10611 etc.)

## **1092 Manufacture of prepared pet foods**

### **10921 Manufacture of prepared pet foods**

This class includes:

- manufacture of prepared feed for pets, including dogs, cats, birds, fish, etc.

This class also includes:

- processing of slaughter waste to produce animal feed

**Not included:**

Manufacture of meat products, see 10131

Production of fishmeal for animal feed, see 10201

Production of oilseed cake, see 10411

Activities resulting in by-products usable as animal feed without special treatment (e.g. oilseeds, see 10411, grain milling residues, see 10611 etc.)

## **11 Manufacture of beverages**

This division includes the manufacture of beverages (for example, non-alcoholic beverages and mineral waters, the manufacture of alcoholic beverages mainly through fermentation, beer and wine, and the manufacture of distilled alcoholic beverages).

### **110 Manufacture of beverages**

#### **1101 Distilling, rectifying and blending of spirits**

##### **11011 Distilling, rectifying and blending of spirits**

This class includes:

- manufacture of distilled, potable, alcoholic beverages: whisky, brandy, gin, liqueurs, etc.
- manufacture of drinks mixed with distilled alcoholic beverages
- blending of distilled spirits
- production of neutral spirits

**Also includes:**

- Manufacture of rum, cognac, vodka, and tequila

**Not included:**

Manufacture of non-distilled alcoholic beverages, see 11021 to 11051

Manufacture of synthetic ethyl alcohol, see 20141

Manufacture of ethyl alcohol from fermented materials, see 20141

Merely bottling and labelling, see 46341 (if performed as part of wholesale) and 82921 (if performed on a fee or contract basis)

#### **1102 Manufacture of wine from grape**

##### **11021 Manufacture of wine from grape**

This class includes:

- manufacture of wine of fresh grapes
- manufacture of sparkling wine
- manufacture of fortified wines
- manufacture of wine from concentrated grape must

This class also includes:

- blending, purification and bottling of wine
- manufacture of low or non-alcoholic wine

**Not included:**

Manufacture of wine from raisins, see 11031

Merely bottling and labelling, see 46341 (if performed as part of wholesale) and 82921 (if performed on a fee or contract basis)

#### **1103 Manufacture of cider and other fermented fruit beverages**

##### **11031 Manufacture of cider and other fermented fruit beverages**

This class includes:

- manufacture of fermented but not distilled alcoholic beverages: mead, sake, cider, perry and other fruit wines

- manufacture of wine from raisins

This class also includes:

- manufacture of mixtures of fermented beverages and non-alcoholic beverages n.e.c.
- manufacture of fruit kefir and water kefir

**Not included:**

Manufacture of wine from grapes, see 11021

Merely bottling and labelling, see 46341 (if performed as part of wholesale) and 82921 (if performed on a fee or contract basis)

## **1104 Manufacture of other non-distilled fermented beverages**

### **11041 Manufacture of other non-distilled fermented beverages**

This class includes:

- manufacture of aromatised wine of fresh grapes, flavoured with aromatic substances (e.g. vermouth)

**Not included:**

Merely bottling and labelling, see 46341 (if performed as part of wholesale) and 82921 (if performed on a fee or contract basis)

## **1105 Manufacture of beer**

### **11051 Manufacture of beer**

This class includes:

- manufacture of malt liquors (e.g. beer, ale, porter, stout)

This class also includes:

- manufacture of low alcohol or non-alcoholic beer

## **1106 Manufacture of malt**

### **11061 Manufacture of malt**

This class includes:

- manufacture of malt from barley, wheat, or other grains

**Not included:**

Manufacture of malt extracts and syrups, see 10891

## **1107 Manufacture of soft drinks and bottled waters**

### **11071 Manufacture of soft drinks and bottled waters**

This class includes the manufacture of non-alcoholic beverages (except non-alcoholic beer and wine):

- production of natural mineral waters and other bottled waters
- manufacture of soft drinks (e.g. non-alcoholic flavoured and/or sweetened waters: lemonade, orangeade, cola, fruit drinks, tonic waters), etc.
- manufacture of other non-alcoholic beverages

This class also includes:

- manufacture of beverages produced with fruit nectars
- production of plant-based milk substitutes (e.g. coconut, rice, almond, soya-based beverages)

**Also includes:**

- Manufacture of kvass and sports beverages

**Not included:**

Production of fruit and vegetable juice, see 10321

Production of concentrates from fresh fruits and vegetables, see 10321

Manufacture of milk-based drinks, see 10519

Manufacture of coffee, tea and maté products, see 10831

Manufacture of alcohol-based drinks, see 11011 to 11051

Manufacture of non-alcoholic wine, see 11021

Manufacture of non-alcoholic beer, see 11051

Merely bottling and labelling, see 46341 (if performed as part of wholesale) and 82921 (if performed on a fee or contract basis)

## **12 Manufacture of tobacco products**

This division includes the processing of an agricultural product, tobacco, into a form suitable for final consumption.

### **120 Manufacture of tobacco products**

#### **1200 Manufacture of tobacco products**

##### **12001 Manufacture of tobacco products**

This class includes:

- manufacture of tobacco products and products of tobacco substitutes: cigarettes, fine-cut tobacco, cigars, pipe tobacco, chewing tobacco, snuff
- manufacture of homogenised or reconstituted tobacco

This class also includes:

- stemming and redrying of tobacco

**Also includes:**

- Manufacture of smokeless tobacco products, e.g. nicotine pads, snus, snuff, chewing tobacco, etc.

**Not included:**

Growing or preliminary processing of tobacco, see 01151, 01631

Manufacture of electronic cigarette vapour liquids, including closed refills, see 20599

Manufacture of electronic cigarettes (vapes), see 32991

## **13 Manufacture of textiles**

This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of technical textiles, manufacture of made-up textile articles, except apparel (for example, household linen, blankets, rugs, cordage).

### **131 Preparation and spinning of textile fibres**

#### **1310 Preparation and spinning of textile fibres**

##### **13101 Preparation and spinning of textile fibres**

This class includes preparatory operations on textile fibres and the spinning of textile fibres. This can be done from varying raw materials, whether new or recycled textile materials (for example, silk, cotton, wool, vegetable or man-made fibres and paper cellulose-based fibres, such as wood or straw).

This class includes:

- preparatory operations on textile fibres: reeling and washing of silk; wool scouring, i.e. degreasing and carbonising of wool and dyeing of wool fleece; carding and combing of all kinds of animal, vegetable and man-made fibres
- spinning and manufacture of yarn or thread for weaving or sewing, for trade or for further processing: scutching of flax; texturising, twisting, folding, cabling and dipping of synthetic or artificial filament yarns
- spinning of recycled fibres from secondary raw materials

This class also includes:

- manufacture of paper yarn

**Also includes:**

- Manufacture of bouclé yarn and chenille yarn

**Not included:**

Preparatory operations carried out in combination with agriculture, see division 01

Retting of plants bearing vegetable textile fibres (jute, flax, coir, etc.), not associated with the growing of vegetable textile fibres, see 01631

Cotton ginning, see 01631

Manufacture of synthetic or artificial fibres and tows, manufacture of single yarns (including high-tenacity yarn and yarn for carpets) of synthetic or artificial fibres, see 20601

Manufacture of glass fibres, see 23141

Processing of textile waste into secondary raw materials, see 38211

## **132 Weaving of textiles**

### **1320 Weaving of textiles**

#### **13201 Weaving of textiles**

This class includes weaving of textiles. This can be done from varying raw materials, whether new fibres or recycled textile materials (for example, silk, cotton, wool, vegetable or man-made fibres or paper, recovered textile waste materials).

This class includes:

- manufacture of broad woven cotton-type, woollen-type, worsted-type or silk-type fabrics, including from mixtures or artificial or synthetic yarns (polypropylene, etc.)
- manufacture of other broad woven fabrics, using flax, ramie, hemp, jute, bast fibres and special yarns
- manufacture of broad woven fabrics, from secondary raw materials

This class also includes:

- manufacture of woven pile or chenille fabrics, terry towelling, gauze, etc.
- manufacture of woven fabrics of aramid threads
- manufacture of imitation fur by weaving

**Not included:**

Manufacture of knitted and crocheted fabrics, see 13911

Manufacture of textile floor coverings, see 13931

Manufacture of non-woven fabrics, see 13951

Manufacture of narrow fabrics, see 13961

Manufacture of tarpaulins, tents, camping goods of textile materials, windsurfing and boat sails, sunblinds, loose covers for cars, machines or furniture, parachutes, see 13961

Manufacture of fabrics of glass fibres, see 13961

Manufacture of felt, see 13991

Manufacture of carbon fibres and articles of carbon fibres, for non-electrical purposes, see 23991

## **133 Finishing of textiles**

### **1330 Finishing of textiles**

#### **13301 Finishing of textiles**

This class includes finishing of textiles and wearing apparel, in other words, bleaching, dyeing, dressing and similar activities.

This class includes:

- bleaching and dyeing of textile fibres, yarns, fabrics and textile articles, including wearing apparel
- dressing, drying, steaming, shrinking, mending, sanforising, mercerising of textiles and textile articles, including wearing apparel

This class also includes:

- bleaching of jeans
- pleating and similar work on textiles
- waterproofing, coating, rubberising, or impregnating purchased garments

- printing of textile fabrics as an intermediate process within the manufacture of textiles

**Also includes:**

– Machine embroidery as a service

**Not included:**

Printing, including silkscreen printing, on textiles and wearing apparel, not as an intermediate process within the manufacture of textiles, see 18129

Laser engraving on textiles, see 18129

Manufacture of textile fabric impregnated, coated, covered or laminated with rubber where rubber is the primary constituent, see 22121

## **139 Manufacture of other textiles**

This group includes the manufacture of products produced from textiles, except wearing apparel (for example, made-up textile articles, carpets and rugs, rope, narrow woven fabrics, trimmings).

### **1391 Manufacture of knitted and crocheted fabrics**

#### **13911 Manufacture of knitted and crocheted fabrics**

This class includes:

manufacture and processing of knitted or crocheted fabrics:

- pile and terry fabrics
- net and window furnishing type fabrics
- other knitted or crocheted fabrics

This class also includes:

- manufacture of imitation fur by knitting

**Not included:**

Manufacture of net and window furnishing type fabrics of lace, see 13991

Manufacture of knitted and crocheted apparel, see 14101

### **1392 Manufacture of household textiles and made-up furnishing articles**

#### **13921 Manufacture of household textiles, such as bedding, towels, curtains, etc.**

This class includes:

manufacture of made-up household textiles and made-up furnishing articles of any material, including of knitted or crocheted fabrics, e.g.:

- blankets, including travelling rugs
- bed, table, toilet or kitchen linen
- quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags
- curtains, valances, bedspreads

**Also includes:**

– Manufacture of textile seat cushions

**Not included:**

Manufacture of textile articles for technical use, see 13961

Manufacture of blinds and sunblinds, see 13961

Manufacture of napkins and napkin liners for babies, period panties and similar articles of textile materials, see 17221

#### **13929 Manufacture of other made-up textile articles**

This class includes:

manufacture of made-up textile articles of any material, e.g.:

- flags, banners, pennants
- dust-cloths, dishcloths and similar articles

This class also includes:

- manufacture of the textile part of electric blankets
- manufacture of hand-woven tapestries

**Also includes:**

- Manufacture of baby slings
- Manufacture of ski pole straps
- Manufacture of flags, banners, pennants etc.
- Manufacture of other ready-made textile products (including sewing patterns)
- Manufacture of polypropylene bags/containers

**Not included:**

Manufacture of textile articles for technical use, see 13961

Manufacture of blinds and sunblinds, see 13961

Manufacture of napkins and napkin liners for babies, period panties and similar articles of textile materials, see 17221

Repair of tarpaulins, see 33191

Repair of tents, see 95291

Repair of fertiliser and chemical storage bags, see 33191

## **1393 Manufacture of carpets and rugs**

### **13931 Manufacture of carpets and rugs**

This class includes:

- manufacture of textile floor coverings, e.g.: carpets, rugs and mats, tiles

This class also includes:

- manufacture of needle-loom felt floor coverings
- manufacture of artificial grass (synthetic turf)

**Also includes:**

- Manufacture of carpets and other floor coverings woven on a loom
- Manufacture of knotted carpets and other floor coverings

**Not included:**

Manufacture of mats and matting of plaiting materials, see 16282

Manufacture of floor coverings of cork, see 16282

Manufacture of resilient floor coverings (e.g. vinyl, linoleum), see 22249

## **1394 Manufacture of cordage, rope, twine and netting**

### **13941 Manufacture of cordage, rope, twine and netting**

This class includes:

- manufacture of twine, cordage, rope and cables of textile fibres or strip, etc., whether or not impregnated, coated, covered or sheathed with rubber or plastics
- manufacture of knotted netting of twine, cordage or rope
- manufacture of products of rope or netting (e.g. fishing nets, ships' fenders, unloading cushions, loading slings, rope or cable fitted with metal rings, etc.)

**Also includes:**

- Manufacture of twine, cordage and rope of textile fibres or strip, whether or not impregnated, coated, covered or sheathed with rubber or plastics

**Not included:**

Manufacture of hairnets, see 14291

Manufacture of wire rope, see 25931

Manufacture of landing-nets for sports fishing, see 32301

## **1395 Manufacture of non-wovens and non-woven articles**

### **13951 Manufacture of non-wovens and non-woven articles**

This class includes the manufacture of non-wovens, whether or not impregnated, coated, covered or laminated with plastics or rubber. It also includes the manufacture of non-wovens in which plastics or rubber forms the bonding substance.

This class also includes:

- manufacture of non-woven sheets used for production of wound care dressing
- manufacture of non-woven fabric used for production of baby wipes

#### **Also includes:**

- Manufacture of glued fabric products

#### **Not included:**

Manufacture of made-up articles from non-wovens, e.g.:

Bed linen, table linen, toilet linen and kitchen linen, of non-wovens, see 13921

Curtains of non-wovens, see 13921

Floorcloths, dishcloths, dusters and similar cleaning cloths, of non-wovens, see 13929

Garments made up of non-wovens, see 14299

Manufacture of napkins and napkin liners for babies, period panties, see 17221

Manufacture of textile wallpaper, see 17241

Single-use drapes used during surgical procedures made up of non-wovens, see 32509

Manufacture of individual protective masks (e.g. ffp2, ffp3, surgical masks), see 32519

## **1396 Manufacture of other technical and industrial textiles**

### **13961 Manufacture of other technical and industrial textiles**

This class includes:

- manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive
- manufacture of labels, badges, etc.
- manufacture of ornamental trimmings: braids, tassels, pompons, etc.
- manufacture of textile fabrics impregnated, coated, covered or laminated with plastics
- manufacture of metallised yarn, rubber thread and cord covered with textile material, textile yarn covered, impregnated, coated or sheathed with rubber or plastics
- manufacture of tyre cord fabric of high-tenacity man-made yarn
- manufacture of other treated or coated fabrics (e.g. buckram and similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances)
- manufacture of diverse textile articles (e.g. textile wicks, incandescent gas mantles, tubular gas)
- manufacture of mantle fabric, hose piping, transmission or conveyor belts or belting (whether or not reinforced with metal or other material), bolting cloth, straining cloth
- manufacture of automotive trimmings
- manufacture of artists' canvas boards and tracing cloth
- manufacture of tarpaulins, tents, pneumatic mattresses of textile materials, sails, parachutes, textiles for blinds and sunblinds, loose covers for cars, machines or furniture

This class also includes:

- manufacture of fabrics of glass fibres

#### **Not included:**

Manufacture of napkins and napkin liners for babies and similar articles of textile materials, see 17221



Manufacture of medical textiles impregnated or covered with pharmaceutical substances (e.g. gauze, bandages) see 21201

Manufacture of transmission or conveyor belts of textile fabric, impregnated, coated, covered or laminated with rubber, see 22121

Manufacture of pneumatic mattresses of vulcanised rubber, see 22121

Manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 22121, 22211

Manufacture of cloth of woven metal wire, see 25931

Manufacture of single-use surgical drapes used during surgical procedures made up of non-wovens, see 32519

## **1399 Manufacture of other textiles n.e.c.**

### **13991 Manufacture of other textiles n.e.c.**

This class includes:

- manufacture of felt
- manufacture of tulles and other net fabrics, of lace and embroidery, in the piece, in strips or in motifs
- manufacture of pressure-sensitive cloth-tape
- manufacture of shoelaces, of textiles
- manufacture of net and window furnishing type fabrics of lace

**Also includes:**

- Manufacture of textile powder puffs
- Manufacture of decorative cord

**Not included:**

Manufacture of needle-loom felt floor coverings, see 13931

Manufacture of textile wadding and articles of wadding: sanitary towels, tampons, etc., see 17221

## **14 Manufacture of wearing apparel**

This division includes all tailoring (ready-to-wear or made-to-measure), in all materials (for example, leather, fur fabric, knitted and crocheted fabrics), of all items of clothing (for example, outerwear, underwear for men, women or children; work, city or casual clothing) and accessories. There is no distinction made between clothing for adults and clothing for children.

This division also includes:

- manufacture of articles of apparel, clothing accessories and other articles of fur skin

### **141 Manufacture of knitted and crocheted apparel**

#### **1410 Manufacture of knitted and crocheted apparel**

##### **14101 Manufacture of knitted and crocheted apparel**

This class includes:

- manufacture of hosiery, including socks, tights and pantyhose
- manufacture of knitted or crocheted wearing apparel (e.g. pullovers, cardigans, jerseys, shirts, T-shirts, blouses, waistcoats, nightwear, underwear, including babies' wear)
- manufacture of knitted and crocheted sportswear and swimwear

This class also includes:

- manufacture of medical stockings and hosiery
- manufacture of footwear without applied soles, knitted or crocheted

**Also includes:**

- Manufacture of other knitted or crocheted ready-made products

**Not included:**

Manufacture of knitted and crocheted fabrics, see 13911

Manufacture of knitted or crocheted brassieres and corsets, see 14221

## **142 Manufacture of other wearing apparel and accessories**

This group includes the manufacture of wearing apparel, other than knitted or crocheted. The material used may be of any kind and may be coated, impregnated or rubberised.

### **1421 Manufacture of outerwear**

#### **14211 Manufacture of outerwear**

This class includes:

- manufacture of outerwear, other than knitted or crocheted (e.g. pullovers, cardigans, jerseys, coats, suits, ensembles, jackets, trousers, skirts, shirts, T-shirts, blouses, babies' outerwear garments)

This class also includes:

- bridal dresses and other clothes for ceremony
- custom tailoring

**Also includes:**

- Manufacture of outerwear made from recycled materials

**Not included:**

Manufacture of knitted or crocheted wearing apparel (e.g. pullovers, cardigans, jerseys, shirts, t-shirts, blouses, waistcoats, nightwear, underwear, including babies' wear), see 14101

Uniforms and similar official clothing, see 14231

Manufacture of wearing apparel of rubber or plastics, see 22121, 22271

### **1422 Manufacture of underwear**

#### **14221 Manufacture of underwear**

This class includes:

- manufacture of woven underwear and nightwear, other than knitted or crocheted (e.g. underpants, briefs, pyjamas, nightdresses, dressing gowns, slips, swimwear, babies' underwear garments)

This class also includes:

- manufacture of brassieres and corsets of all types of textile materials

**Not included:**

Repair of clothing, see 95291

### **1423 Manufacture of workwear**

#### **14231 Manufacture of workwear**

This class also includes:

- manufacture of uniforms and similar official clothing (e.g. judge's gowns, church vestments)

**Not included:**

Manufacture of footwear, see 15201

Manufacture of fire-protective clothing, see 32991

### **1424 Manufacture of leather clothes and fur apparel**

#### **14241 Manufacture of leather clothes and fur apparel**

This class includes:

- manufacture of wearing apparel, including working clothes, made of leather or composition leather (e.g. coats, overcoats, jackets, trousers, aprons)

- manufacture of articles made of fur skins: fur wearing apparel and clothing accessories; assemblies of fur skins (e.g. 'dropped' fur skins, plates, mats, strips)

- diverse articles of fur skins: rugs, unstuffed pouffes, industrial polishing cloths

**Also includes:**

– Furrier works

**Not included:**

Production of raw fur skins, see 01489, 01701

Production of raw hides and skins, see 10111

Manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 13201, 13911

Manufacture of synthetic leather outerwear, see 14211

Manufacture of outerwear trimmed with fur, see 14211

Manufacture of working clothes not made of leather or composition of leather, see 14231

Manufacture of fur hats, see 14291

Dressing and dyeing of fur, see 15111

Manufacture of boots or shoes containing fur parts, see 15201

Manufacture of specially designed gloves of leather or composition leather for use in sport, see 32311

**1429 Manufacture of other wearing apparel and accessories n.e.c.**

**14291 Manufacture of headgear, including of fur**

This class includes:

- manufacture of hats and caps

- manufacture of hairnets

**Also includes:**

– Manufacturing hat bases and hat felt of felt or other materials

– Manufacture of fur headgear

– Manufacture of hat lining, covers, bases, carcasses and headbands, hat visors and jaw straps for headgear

**Not included:**

Manufacture of knitted or crocheted footwear without applied soles, see 14101

Manufacture of knitted and crocheted swimwear, see 14101

Manufacture of swimwear, see 14221

Manufacture of fur clothing accessories, see 14241

Manufacture of plastic headgear excluding safety headgear, see 22261

Manufacture of safety headgear, see 32992

**14299 Manufacture of other wearing apparel and accessories n.e.c.**

This class includes:

- manufacture of sportswear of broad woven fabrics (e.g. tracksuits, ski suits, other technical sportswear)

- manufacture of other clothing accessories (e.g. gloves, belts, shawls, ties, cravats)

This class also includes:

- manufacture of footwear of textile material without applied soles, except knitted or crocheted

**Also includes:**

– Manufacture of pet clothes

– Manufacture of clothing accessories

– Manufacture of parts of the products listed

**Not included:**

Manufacture of knitted or crocheted footwear without applied soles, see 1410

Manufacture of knitted and crocheted swimwear, see 1410

Manufacture of swimwear, see 1422

Manufacture of fur clothing accessories, see 1424

Manufacture of plastic headgear, see 2226

Manufacture of safety headgear, see 3299

## **15 Manufacture of leather and related products of other materials**

This division includes dressing and dyeing of fur and the transformation of hides or skins into leather by tanning or curing and fabricating the leather into products for final consumption.

It also includes the manufacture of direct substitute products (like-products) made from materials other than leather (for example, rubber footwear, textile luggage). Products made from leather substitutes are included here because they are made in ways similar to those in which leather products are made (for example, luggage) and are often produced in the same unit.

### **151 Tanning, dyeing, dressing of leather and fur; manufacture of luggage, handbags, saddlery and harness**

This group includes the manufacture of leather and fur and products thereof.

#### **1511 Tanning, dressing, dyeing of leather and fur**

##### **15111 Tanning, dressing, dyeing of leather and fur**

This class includes:

- tanning, dyeing and dressing of hides, skins and pre-tanned leather
- manufacture of chamois dressed, parchment dressed, patent or metallised leathers
- manufacture of composition leather
- scraping, shearing, plucking, currying, tanning, bleaching and dyeing of fur skins and hides with the hair on

**Not included:**

Production of hides and skins as part of ranching, see 014

Production of raw hides and skins as part of slaughtering, see 10111

Manufacture of leather apparel, see 14241

Manufacture of imitation leather not based on natural leather, see 22121, 22261

### **1512 Manufacture of luggage, handbags, saddlery and harness of any material**

#### **15121 Manufacture of luggage, handbags and the like**

This class includes:

- manufacture of luggage, handbags, backpacks etc., of leather, composition leather or any other material, where the same technology is used as for leather

**Also includes:**

– Manufacture of cosmetic bags, attaché cases, backpacks, tool bags, musical instrument cases and the like of leather, composition leather and other material (e.g. plastic sheeting, textile materials, vulcanised fibre or paperboard) using the same production technology

**Not included:**

Manufacture of leather wearing apparel, see 14241

Manufacture of leather gloves and hats, see 14291 and 14299

Manufacture of footwear, see 15201

Manufacture of saddles for bicycles, see 30921

Manufacture of precious metal watch bands, see 32121

Manufacture of non-precious metal watch bands, see 32131

Manufacture of linemen's safety belts and other belts for occupational use, see 32991

#### **15122 Manufacture of saddlery and harness**

This class includes:

- manufacture of saddlery and harness for any animal

**Not included:**

Manufacture of leather wearing apparel, see 14241

Manufacture of leather gloves and hats, see 14291 and 14299

Manufacture of footwear, see 15201

Manufacture of saddles for bicycles, see 30921

Manufacture of precious metal watch bands, see 32121

Manufacture of non-precious metal watch bands, see 32131

Manufacture of linemen's safety belts and other belts for occupational use, see 32991

## **15129 Manufacture of other articles of leather and related products, of any material**

This class includes:

- manufacture of non-metallic watch bands (e.g. fabric, leather, plastic)
- manufacture of diverse articles of leather or composition leather (e.g. driving belts, packings)
- manufacture of shoelaces, of leather
- manufacture of horse whips and riding crops

### **Also includes:**

- Manufacture of leather book covers
- Manufacture of leather and imitation leather photo frames

### **Not included:**

Manufacture of leather wearing apparel, see 14241

Manufacture of leather gloves and hats, see 14291 and 14299

Manufacture of footwear, see 15201

Manufacture of saddles for bicycles, see 30921

Manufacture of precious metal watch bands, see 32121

Manufacture of non-precious metal watch bands, see 32131

Manufacture of linemen's safety belts and other belts for occupational use, see 32991

## **152 Manufacture of footwear**

### **1520 Manufacture of footwear**

#### **15201 Manufacture of footwear**

This class includes:

- manufacture of footwear for all purposes, of any material, by any process, including moulding
- manufacture of leather parts of footwear (e.g. manufacture of uppers and parts of uppers, outer and inner soles, heels)
- manufacture of gaiters, chaps and similar articles

This class also includes:

- manufacture of rubber, wooden or plastic parts of footwear

### **Also includes:**

- Footwear with rubber or plastic outer soles and uppers (including waterproof footwear)
- Footwear with leather or textile uppers
- Manufacture of wooden footwear
- Manufacture of sports footwear

### **Not included:**

Manufacture of knitted or crocheted footwear without applied soles, see 14101

Manufacture of footwear of textile material without applied soles, except knitted or crocheted, see 14299

Manufacture of ski boots, see 32301

Manufacture of prescription orthopaedic shoes, see 32519

## **16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials**

This division includes the manufacture of wood products (for example, lumber, plywood, veneers, wood containers, wood flooring, wood trusses, prefabricated wood buildings, the manufacture of solid fuels from vegetable biomass, the finishing of wooden products). The production processes include sawing, planing, shaping, laminating and assembling of wood products starting from logs that are cut into bolts, or lumber that may then be cut further, or shaped by lathes or other shaping tools. The lumber or other transformed wood shapes may also be subsequently planed or smoothed, and assembled into finished products (for example, wooden containers).

With the exception of sawmilling, this division is subdivided mainly based on the specific products manufactured.

### **161 Sawmilling and planing of wood; processing and finishing of wood**

#### **1611 Sawmilling and planing of wood**

##### **16111 Sawmilling and planing of wood**

This class includes:

- sawing, planing and machining of wood
- slicing, peeling or chipping logs
- manufacture of wooden railway sleepers
- manufacture of unassembled wooden flooring
- manufacture outside the forest of wood wool, wood sawdust and flour, wood chips and particles

**Also includes:**

- Manufacture of timber with a constant profile
- Manufacture of sawn timber

**Not included:**

Logging and production of wood in the rough, see 02201

Drying of wood, see 16121

Manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 16211

Manufacture of parquet panels and other assembled flooring panels of wood or bamboo, see 16221

Manufacture of wooden shingles and shakes, see 16239

Manufacture of fire logs or pressed wood, see 16261

### **1612 Processing and finishing of wood**

#### **16121 Processing and finishing of wood**

This class includes general activities for the processing and finishing of wood, which are typically carried out on a fee or contract basis:

- activities mostly carried out on a fee or contract basis: boring, turning, milling, broaching, levelling, grinding, polishing, splicing, etc., of wood
- drying of wood
- impregnation or chemical treatment of wood
- treatment of wood in the rough with paint, stains or other preservatives
- other activities of processing and finishing of wood

**Also includes:**

- Manufacture of wood chip mulch
- Mechanical crushing of wood

**Not included:**

Manufacture of unassembled wooden flooring, see 16111

Manufacture of wood chips and wood wool, see 16111

Coating, impregnation or chemical treatment of wooden products, see 16271

Disinfection and extermination services in buildings, etc., see 81231

Reupholstering, refinishing and repairing of furniture, see 95241

## **162 Manufacture of products of wood, cork, straw and plaiting materials**

This group includes the manufacture of products of wood, cork, straw or plaiting materials, including basic shapes as well as assembled products.

### **1621 Manufacture of veneer sheets and wood-based panels**

#### **16211 Manufacture of veneer sheets and plywood**

This class includes:

- manufacture of veneer sheets thin enough to be used for veneering, making plywood or other purposes: smoothed, dyed, coated, impregnated, reinforced (with paper or fabric backing); made in the form of motifs
- manufacture of plywood, veneer panels and similar laminated wood boards and sheets

#### **16212 Manufacture of particle boards and fibreboard**

This class includes:

- manufacture of oriented strand board (OSB) and other particle board
- manufacture of medium density fibreboard (MDF) and other fibreboard

This class also includes:

- manufacture of insulating fibreboards of wood, or other ligneous materials, whether or not bonded with resins or other organic substances

**Also includes:**

- Manufacture of glued laminated timber and laminated veneer timber (for use in the skirting board, door and window industry)
- Wafer board
- Boards surface-covered with decorative laminates of plastics
- Other particle board
- Manufacture of fibreboard and the like:
- Bonded with resins or other organic substances;
- Other fibreboard

#### **16219 Manufacture of other fibreboard**

This class includes:

- manufacture of densified wood

**Also includes:**

- Manufacture of blocks, boards, beams or profile forms of pressed wood

**Not included:**

Manufacture of glue-laminated and metal connected, ready-made wooden roof trusses, see 16231

### **1622 Manufacture of assembled parquet floors**

#### **16221 Manufacture of assembled parquet floors**

This class includes:

- manufacture of wooden parquet floor blocks, strips, etc., assembled into panels

**Not included:**

Manufacture of unassembled wooden flooring, see 16111

### **1623 Manufacture of other builders' carpentry and joinery**

#### **16231 Manufacture of prefabricated wooden buildings or elements thereof**

This class includes:

- manufacture of prefabricated buildings, or elements thereof, predominantly of wood (e.g. saunas)
- manufacture of mobile homes and house trailers

**Also includes:**

- Manufacture of mobile homes
- Manufacture of facade elements on a wooden structure, including when using concrete or steel for external walls of buildings with load-bearing structures

**Not included:**

Doors, windows, shutters and their frames, see 16251

Manufacture of wood partitions, free-standing, see 31001

Manufacture of walk-in wardrobes, see 31001

Installation of doors, windows and stairs, see 43321

Installation of kitchens, walk-in wardrobes, shopfittings, etc., see 43329

Erection of roof frames, see 43411

## **16239 Manufacture of other builders' joinery and carpentry of wood**

This class includes:

manufacture of wooden goods intended to be used primarily in the construction industry:

- beams, rafters, roof struts
- glue-laminated and metal connected, prefabricated wooden roof trusses
- stairs, railings
- wooden beadings and mouldings, shingles and shakes
- manufacture of wood partitions (except free-standing)

This class also includes:

- manufacture of wooden stands

**Also includes:**

- Manufacture of shuttering for concreting
- Manufacture of exhibition/fair boxes

**Not included:**

Doors, windows, shutters and their frames, see 16251

Manufacture of wood partitions, free-standing, see 31001

Manufacture of walk-in wardrobes, see 31001

Installation of doors, windows and stairs, see 43321

Installation of kitchens, walk-in wardrobes, shopfittings, etc., see 43329

Erection of roof frames, see 43411

## **1624 Manufacture of wooden containers**

### **16241 Manufacture of wooden containers and pallets**

This class includes:

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

**Also includes:**

- Manufacture of vats and tubs
- Manufacture of wooden hot tubs

**Not included:**



Manufacture of luggage, see 15121

Manufacture of cases of plaiting material, see 16282

## **1625 Manufacture of doors and windows of wood**

### **16251 Manufacture of doors and windows of wood**

This class includes:

- manufacture of doors and their frames and thresholds of wood
- manufacture of windows, shutters and French windows and their frames of wood
- manufacture of multi-material doors and windows with the frame made of wood

**Also includes:**

- Manufacture of sliding doors with a melamine, veneer and mdf frame
- Manufacture of timber and plywood sliding doors
- Manufacture of timber gates
- Restoration of timber windows and doors

**Not included:**

Installation of wooden self-manufactured windows, window frames, doors, doorframes, etc., see 43321

## **1626 Manufacture of solid fuels from vegetable biomass**

### **16261 Manufacture of solid fuels from vegetable biomass**

This class includes:

- manufacture of briquettes, fire logs and pellets from agglomerated sawdust, wood waste and scrap, straw or other vegetable biomass

**Not included:**

Manufacture of animal feed from soybean waste, see 109

Slicing, peeling or chipping logs, see 16111

Manufacture of peat briquettes, see 19201

## **1627 Finishing of wooden products**

### **16271 Finishing of wooden products**

This class includes:

- process of refining or protecting wooden surfaces (for example, coating, impregnating, finishing, polishing, buffing, oiling, waxing, bleaching, staining, painting or varnishing of wooden products)

**Not included:**

Reupholstering, refinishing and repairing of furniture, see 95241

## **1628 Manufacture of other products of wood and articles of cork, straw and plaiting materials**

### **16281 Manufacture of wooden articles and ornaments and other wooden products**

This class includes:

manufacture of various wood products:

- wooden handles and bodies for tools, brooms, brushes
- wooden boot- or shoe-lasts and trees, clothes-hangers
- household utensils, tableware and kitchenware of wood
- wooden statuettes and ornaments, wood marquetry, inlaid wood
- wooden cases for jewellery, cutlery and similar articles
- wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood
- wooden frames for artists' canvases
- wooden mirror and picture frames

- handles for umbrellas, canes and similar
- blocks for the manufacture of smoking pipes
- other articles of wood

**Also includes:**

- Manufacture of wooden household utensils, kitchen utensils and outerwear and hat racks
- Manufacture of incense sticks

**Not included:**

Manufacture of mats or matting of textile materials, see 13931

Manufacture of luggage, see 15121

Manufacture of wooden footwear or wooden parts of footwear, see 15201

Manufacture of matches, see 20599

Manufacture of clock cases, see 26521

Manufacture of wooden spools and bobbins that are part of textile machinery, see 28941

Manufacture of furniture, see 31001

Manufacture of wooden toys, see 32401

Manufacture of brooms and brushes, see 32911

Manufacture of coffins, see 32991

Manufacture of cork life preservers, see 32991

## **16282 Manufacture of articles of cork, straw and plaiting materials**

This class includes:

- natural cork processing, manufacture of agglomerated cork
- manufacture of cork for bottles
- manufacture of articles of natural or agglomerated cork, including floor coverings
- manufacture of plaits and products of plaiting materials: mats, matting, screens, cases, etc.
- manufacture of basket-ware and wickerwork

**Also includes:**

- Manufacture of crushed, granulated, or ground cork
- Manufacture of cover materials for bioroofs (straw, reed)
- Manufacture of compressed straw for heating and construction (in a production facility)

**Not included:**

Manufacture of mats or matting of textile materials, see 13931

Manufacture of luggage, see 15121

Manufacture of wooden footwear or wooden parts of footwear, see 15201

Manufacture of matches, see 20599

Manufacture of clock cases, see 26521

Manufacture of wooden spools and bobbins that are part of textile machinery, see 28941

Manufacture of furniture, see 31001

Manufacture of wooden toys, see 32401

Manufacture of brooms and brushes, see 32911

Manufacture of coffins, see 32991

Manufacture of cork life preservers, see 32991

## **17 Manufacture of paper and paper products**

This division includes the manufacture of pulp, paper, converted paper and the manufacture of products of recycled goods from wood, paper, cardboard and paperboard.

The manufacture of these products is grouped together because they constitute a series of vertically connected processes. More than one activity is often carried out in a single unit.

The manufacture of pulp involves separating the cellulose fibres from other matter in wood, or dissolving and de-inking of used paper, and mixing in small amounts of reagents to reinforce the binding of the fibres.

Converted paper products are made from paper and other materials by various techniques.

The paper articles may be printed (for example, wallpaper, gift wrap), as long as the printing of information is not the main purpose.

The production of pulp, paper and paperboard in bulk is included in group 171, while the remaining classes include the production of further-processed paper and paper products.

## **171 Manufacture of pulp, paper and paperboard**

### **1711 Manufacture of pulp**

#### **17111 Manufacture of pulp**

This class includes:

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

### **1712 Manufacture of paper and paperboard**

#### **17121 Manufacture of paper and paperboard**

This class includes:

- manufacture of paper and paperboard intended for further industrial processing

This class also includes:

- further processing of paper and paperboard: colouring, coating, covering and impregnation of paper and paperboard; manufacture of crêpe or crinkled paper; manufacture of laminates and foils, if laminated with paper or paperboard
- manufacture of handmade paper
- manufacture of newsprint and other printing or writing paper
- manufacture of cellulose wadding and webs of cellulose fibres
- manufacture of carbon paper or stencil paper in rolls or large sheets

**Also includes:**

- Manufacture of copying paper, carbonless copy paper in large sheets or rolls
- Manufacture of kraft paper
- Manufacture of tarred, bituminised or asphalted paper and paperboard
- Manufacture of carbon paper or stencil paper in rolls or large sheets
- Manufacture of uncoated kraft paper and paperboard, such as sack and creped kraft paper
- Manufacture of vegetable parchment paper, greaseproof paper, tracing paper and other glassine transparent or semi-transparent paper

**Not included:**

Manufacture of corrugated paper and paperboard, see 17211

Manufacture of further-processed articles of paper, paperboard or pulp, see 17221 to 17251

Printing and service activities related to printing, see 181

Manufacture of abrasive paper, see 23911

Publishing of books, newspapers and other publishing activities, except software publishing, see 581

Manufacture of coated or impregnated paper where the coating or impregnation is the main ingredient, see class in which the manufacture of the coating or impregnation is classified

## **172 Manufacture of articles of paper and paperboard**

## **1721 Manufacture of corrugated paper, paperboard and containers of paper and paperboard**

### **17211 Manufacture of corrugated paper, paperboard and containers of paper and paperboard**

This class includes:

- manufacture of corrugated paper and paperboard
- manufacture of cartons, boxes and cases of corrugated paper or paperboard
- manufacture of folding cartons, boxes and cases of non-corrugated paper or paperboard
- manufacture of containers of solid paperboard
- manufacture of other containers of paper and paperboard
- manufacture of sacks and bags of paper
- manufacture of office box files and similar articles

**Not included:**

Manufacture of envelopes, see 17231

Manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 17251

## **1722 Manufacture of household and sanitary goods and of toilet requisites**

### **17221 Manufacture of household and sanitary goods and of toilet requisites**

This class includes:

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

**Not included:**

Manufacture of cellulose wadding, see 17121

## **1723 Manufacture of paper stationery**

### **17231 Manufacture of paper stationery**

This class includes:

- manufacture of printing and writing paper ready for use
- manufacture of computer print-out paper ready for use
- manufacture of self-copy paper ready for use
- manufacture of duplicator stencils and carbon paper ready for use
- manufacture of gummed or adhesive paper ready for use
- manufacture of envelopes and letter cards
- manufacture of educational and commercial stationery (notebooks, binders, registers, accounting books, business forms, etc.), when the printed information is not the main characteristic
- manufacture of boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery

**Not included:**

Printing on paper products, see 181

## **1724 Manufacture of wallpaper**

### **17241 Manufacture of wallpaper**

This class includes:

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

**Also includes:**

- Manufacture of paper window coverings

**Not included:**

Manufacture of paper or paperboard, see 17121

Manufacture of plastic wallpaper, see 22261

**1725 Manufacture of other articles of paper and paperboard**

**17251 Manufacture of other articles of paper and paperboard**

This class includes:

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

**Also includes:**

- Manufacture of floor coverings on paper or paperboard base
- Manufacture of filter blocks, boards and plates of pulp
- Manufacture of cigarette paper, not cut to size

**Not included:**

Printing of labels, not self-manufactured, see 18129

Manufacture of playing cards, see 32401

Manufacture of games and toys of paper or paperboard, see 32401

Publishing of books, newspapers and other publishing activities, except software publishing, see 581

**18 Printing and reproduction of recorded media**

This division includes printing of products (for example, newspapers, books, periodicals, business forms and greeting cards), printing on T-shirts and other types of material, and associated support activities (for example, bookbinding, plate-making services, data imaging). The support activities included here are an integral part of the printing industry, and a product (a printing plate, a bound book, or a computer disk or file) that is an integral part of the printing industry is almost always provided by these operations.

The ownership of the input material is irrelevant to the classification of printing and reproduction of recorded media activities. Division 18 covers explicitly the processing activities.

Processes used in printing include a variety of methods for transferring an image from a plate, screen or computer file to a medium (for example, paper, plastics, metal, textile articles, wood). The most prominent of these methods entails the transfer of the image from a plate or screen to the medium through lithographic, gravure, screen or flexographic printing. Often a computer file is used to directly drive the printing mechanism to create the image or electrostatic and other types of equipment (digital or non-impact printing).

Though printing and publishing can be carried out by the same unit (for example, a newspaper), it is less and less the case that these distinct activities are carried out in the same physical location.

This division also includes:

- the reproduction of recorded media (e.g. compact discs, video recordings, software on discs or tapes, records)

**181 Printing and service activities related to printing**

This group includes the printing of products (for example, newspapers, books, periodicals, business forms and greeting cards), printing on T-shirts and other types of material, and associated support activities (for example, bookbinding, plate-making services, data imaging). Printing can be done using various techniques and on different materials.

**1811 Printing of newspapers**

**18111 Printing of newspapers**

This class also includes:

- printing of other periodicals, appearing at least four times a week

**Not included:**

Photocopying activities, see 18129

Publishing of printed matter, see 581

Operation of photocopying machines for photocopying as a self-service, see 82101

## **1812 Other printing**

### **18121 Printing of books**

The material printed is typically copyrighted.

This class covers exclusively printing services activities, not goods.

This class includes:

- printing of books and brochures

**Not included:**

Printing of textile fabrics as an intermediate process within the manufacture of textiles, see 13301

Manufacture of stationery (e.g. notebooks, binders, registers, accounting books, business forms), when the printed information is not the main characteristic, see 17231

Publishing of printed matter, see 581

Advertising design activities, see 73111

Operation of photocopying machines for photocopying as a self-service, see 82101

Engraving onto metal, glass, wood, etc., see corresponding class according to the material used

### **18122 Printing of periodicals, advertising materials, forms, etc.**

The material printed is typically copyrighted.

This class covers exclusively printing services activities, not goods.

This class includes:

- printing of magazines and other periodicals, appearing less than four times a week

- printing of brochures, advertising catalogues, prospectuses and other printed advertising, postage stamps, taxation stamps, documents of title, cheques and other security papers, smart cards, albums, diaries, calendars and other commercial printed matter, beer mats, personalised stationery and other printed matter by letterpress, offset, photogravure, flexographic, screen printing, and other printing presses, duplication machines, computer printers, embossers etc.

**Not included:**

Printing of textile fabrics as an intermediate process within the manufacture of textiles, see 13301

Manufacture of stationery (e.g. notebooks, binders, registers, accounting books, business forms), when the printed information is not the main characteristic, see 17231

Publishing of printed matter, see 581

Advertising design activities, see 73111

Operation of photocopying machines for photocopying as a self-service, see 82101

Engraving onto metal, glass, wood, etc., see corresponding class according to the material used

### **18129 Printing n.e.c., including silk-screen printing**

The material printed is typically copyrighted.

The material printed is typically copyrighted.

This class covers exclusively printing services activities, not goods.

This class includes:

- printing of music and music manuscripts, maps, atlases, posters, and other printed matter by letterpress, offset, photogravure, flexographic, screen printing, and other printing presses, duplication machines, computer printers, embossers etc.

- including quick printing directly onto textiles, plastic, glass, metal, wood and ceramics
- digital printing
- silk-screen printing on textiles and wearing apparel
- photocopying of documents
- decorative printing (e.g. printing of gift wraps, wallpapers, materials for transfer)
- large format printing (e.g. printing of flags, banners, roll-ups, posters)

This class also includes:

- printing on labels or tags (e.g. lithographic, gravure printing, flexographic printing, printing signs)
- laser engraving on textiles
- activities of printing photographs

**Also includes:**

- Coding information on access cards (thermal printing, relief printing, use of rfid technology)
- Printing paper home supplies
- Printing on company presents
- Printing labels on textiles

**Not included:**

Printing of textile fabrics as an intermediate process within the manufacture of textiles, see 13301

Manufacture of stationery (e.g. notebooks, binders, registers, accounting books, business forms), when the printed information is not the main characteristic, see 17231

Publishing of printed matter, see 581

Advertising design activities, see 73111

Operation of photocopying machines for photocopying as a self-service, see 82101

Engraving onto metal, glass, wood, etc., see corresponding class according to the material used

## **1813 Pre-press and pre-media services**

### **18131 Pre-press and pre-media services**

This class includes:

- composing, typesetting and phototypesetting, pre-press data input into a form suitable for use in various printing processes and representation in other visual media, including scanning and optical character recognition, electronic make-up
- preparation of data files for multimedia (printing on paper, CD-ROM, the internet) applications
- plate-making services, including image setting and plate setting (for letterpress and offset printing processes)
- cylinder preparation: engraving or etching of cylinders for gravure printing
- plate processing: computer-to-plate (CTP), also photopolymer plates
- preparation of plates and dies for relief stamping or printing
- preparation of: artistic works of technical character (e.g. preparation of lithographic stones and wood blocks); presentation media; sketches, layouts, dummies, etc.; production of proofs

**Not included:**

Graphic designing of visual content for the communication of information not intended to be printed, see 741

## **1814 Binding and related services**

### **18141 Binding and related services**

This class includes:

- trade binding, sample mounting and post -press services in support of printing activities (e.g. trade binding and finishing of books, brochures, magazines, catalogues), by e.g. folding, cutting and trimming, assembling, stitching, thread sewing, adhesive binding, cutting and cover laying, gluing, collating, basting, gold stamping; spiral binding and plastic wire binding

- binding and finishing of printed paper or printed cardboard, by folding, stamping, drilling, punching, perforating, embossing, sticking, gluing, laminating
- finishing services for CD-ROMs
- mailing finishing services (e.g. customisation, envelope preparation)
- other finishing activities (e.g. die, sinking or stamping, Braille copying)

**Also includes:**

- Restoration of books

## **182     Reproduction of recorded media**

### **1820   Reproduction of recorded media**

#### **18201   Reproduction of recorded media**

This class includes:

- reproduction from master copies of gramophone records, compact discs and tapes with music, or other sound recordings
- reproduction from master copies of records, compact discs and tapes with motion pictures, and other video recordings
- reproduction from master copies of software and data on discs and tapes

**Not included:**

Reproduction of printed matter, see 18111, 18121

Software publishing, see 582

Production and distribution of motion pictures, videotapes and movies on discs or similar media, see 59111, 59121, 59131

Reproduction of motion picture film for theatrical distribution, see 59121

Production of master copies for records or audio material, see 59201

## **19     Manufacture of coke and refined petroleum products**

This division includes the transformation of crude petroleum and coal into usable products. The dominant process is petroleum refining, which involves the separation of crude petroleum into component products through such techniques as cracking and distillation.

This division includes the manufacture of gases (for example, ethane, propane, butane) as products of petroleum refineries.

This division also includes the manufacture for own account of characteristic products (for example, coke, butane, propane, petrol, kerosene, fuel oil) as well as processing services (for example, custom refining).

### **191     Manufacture of coke oven products**

#### **1910   Manufacture of coke oven products**

##### **19101   Manufacture of coke oven products**

This class includes:

- operation of coke ovens
- production of coke and semi-coke
- production of pitch and pitch coke
- production of coke oven gas
- production of crude coal and lignite tars
- agglomeration of coke

**Not included:**

Manufacture of coal fuel briquettes, see 19201

## **192     Manufacture of refined petroleum products and fossil fuel products**

### **1920   Manufacture of refined petroleum products and fossil fuel products**



## **19201 Manufacture of refined petroleum products and fossil fuel products**

This class includes the manufacture of liquid or gaseous fuels or other products from crude petroleum, bituminous minerals or their fractionation products. Petroleum refining involves one or more of the following activities: fractionation; straight distillation of crude oil; cracking.

This class includes:

- production of motor fuel: gasoline, kerosene, etc.
- production of fuel: light, medium and heavy fuel oil, refinery gases (e.g. ethane, propane, butane)
- manufacture of oil-based lubricating oils or greases, including from waste oil
- manufacture of products for the petrochemical industry and for the manufacture of road coverings
- manufacture of various refined petroleum products, white spirit, Vaseline, paraffin wax, petroleum jelly, etc.
- manufacture of petroleum briquettes
- blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol)
- manufacture of products from petroleum waste materials (e.g. waste lubricating petroleum oils)

This class also includes:

- manufacture of peat briquettes
- manufacture of hard coal and lignite fuel briquettes

### **Also includes:**

- Manufacture of ready-to-use fuel oil
- Manufacture of plane and jet fuel
- Manufacture of oil shale fuel oil

### **Not included:**

Manufacture of solid fuels from biomass, see 16261

Manufacture of liquid biofuels, see 20511

## **20 Manufacture of chemicals and chemical products**

This division includes the transformation of organic and inorganic raw materials by a chemical process and the formation of products. It distinguishes the production of basic chemicals that constitute the first industry group from the production of intermediate and end-products produced by further processing of basic chemicals that make up the remaining industry classes.

This division also includes:

- manufacture of liquid biofuels

## **201 Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms**

This group includes the manufacture of basic chemical products, fertilisers and associated nitrogen compounds, as well as plastics and synthetic rubber in primary forms.

## **2011 Manufacture of industrial gases**

### **20111 Manufacture of industrial gases**

This class includes:

manufacture of liquefied or compressed selected inorganic industrial or medical gases:

- elemental gases
- liquid or compressed air
- mixed industrial gases
- inert gases (e.g. carbon dioxide)
- isolating gases

This class includes also:

- production of hydrogen, not for energy supply through a network

**Not included:**

Extraction of methane, ethane, butane or propane, see 06201

Liquefaction and regasification of natural gas for the purpose of transport, done at the mine site, see 09101

Manufacture of fuel gases (e.g. ethane, butane or propane in a petroleum refinery), see 19201

Manufacture of refrigerant gases of halogenated hydrocarbons, see 20141

Manufacture of gaseous fuels from coal, waste, etc., see 35211; 35212

Manufacture of hydrogen for the provision as a gaseous fuel through a permanent supply network, see 35213

## **2012 Manufacture of dyes and pigments**

### **20121 Manufacture of dyes and pigments**

This class includes:

- manufacture of dyes and pigments from any source in basic form or as concentrate
- manufacture of pure calcium oxide and calcium hydroxide

This class also includes:

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

**Also includes:**

- Manufacture of tanning extracts of vegetable origin, tannins and their salts, ethers, esters, and other derivatives
- Manufacture of organic synthetic colouring agents, inorganic tanning agents, preparations for tanning agents
- Manufacture of zinc oxide and peroxide, titanium, chromic, manganic, lead and copper oxide
- Manufacture of earth paints and other metal oxides, hydroxides and peroxides

**Not included:**

Manufacture of prepared dyes and pigments, see 20301

## **2013 Manufacture of other inorganic basic chemicals**

### **20131 Manufacture of other inorganic basic chemicals**

This class includes the manufacture of chemicals using basic processes. The output of these processes is usually separate chemical elements or separate chemically defined compounds.

This class includes:

- manufacture of chemical elements (except industrial gases and basic metals)
- manufacture of inorganic acids, except nitric acid
- manufacture of alkalis, lyes and other inorganic bases, except ammonia
- manufacture of other inorganic compounds
- roasting of iron pyrites
- manufacture of distilled water

This class also includes:

- enrichment of uranium and thorium ores
- manufacture of lithium hydroxide
- manufacture of decolourising agents

**Also includes:**

- Manufacture of silicates
- Manufacture of halogen or sulphur compounds of non-metals
- Manufacture of alkaline metals and alkaline-earth metals
- Manufacture of rare earth metals, scandium and yttrium
- Manufacture of mercury
- Manufacture of hydrogen peroxide

- Manufacture of phosphides, carbides, hydrides, nitrides, azides, silicides and borides, whether or not chemically defined
- Manufacture of piezoelectric quartz
- Manufacture of radioactive elements, isotopes and compounds

**Not included:**

Manufacture of industrial gases, see 20111

Manufacture of nitrogenous fertilisers and nitrogen compounds, see 20151

Manufacture of ammonia, see 20151

Manufacture of ammonium chloride, see 20151

Manufacture of nitrites and nitrates of potassium, see 20151

Manufacture of ammonium carbonates, see 20151

Manufacture of aromatic distilled water, see 20599

Manufacture of basic metals, see division 24

## **2014 Manufacture of other organic basic chemicals**

### **20141 Manufacture of other organic basic chemicals**

This class includes the manufacture of chemicals using basic processes (for example, thermal cracking, distillation). The output of these processes is usually separate chemically defined organic compounds.

This class includes:

- manufacture of synthetic aromatic products
- manufacture of methane, not for the provision as a gaseous fuel through a permanent supply network
- distillation of coal tar
- manufacture of ethyl alcohol, other than for bioethanol fuel
- manufacture of refrigerant gases

Manufacture of basic organic chemicals:

- acyclic hydrocarbons, saturated and unsaturated
- cyclic hydrocarbons, saturated and unsaturated
- acyclic and cyclic alcohols
- mono- and polycarboxylic acids, including acetic acid
- other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds
- synthetic glycerol
- nitrogen-function organic compounds, including amines
- fermentation of sugar cane, corn or similar to produce alcohol and esters
- other organic compounds, including wood distillation products (e.g. charcoal), etc.

**Also includes:**

- Manufacture of gum, wood or sulphate turpentine and other terpenic oils and pine oil produced by the distillation or other treatment of coniferous woods
- Manufacture of rosin and resin acids, derivatives thereof, rosin spirit and rosin oils, resin gums
- Manufacture of wood tar, wood tar oils, wood creosote, wood spirit, vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
- Manufacture of wood charcoal, including shell or nut charcoal (whether or not agglomerated)

**Not included:**

Extraction of natural gas, consisting predominantly of methane, see 06201

Manufacture of plastics in primary forms, see 20161

Manufacture of synthetic rubber in primary forms, see 20171

Manufacture of crude glycerol, see 20411

Manufacture of liquid biofuels (e.g. bioethanol fuel), see 20511

Manufacture of natural essential oils, see 20593

Manufacture of salicylic and o-acetylsalicylic acids, see 21101

Manufacture of ethanol from biomass, see 20511

Production of methane for the provision as a gaseous fuel through a permanent supply network, see 35211

## **2015 Manufacture of fertilisers and nitrogen compounds**

### **20151 Manufacture of fertilisers and nitrogen compounds**

This class includes:

manufacture of fertilisers:

- straight or complex nitrogenous, phosphatic or potassic fertilisers
- urea, crude natural phosphates and crude natural potassium salts

Manufacture of associated nitrogen products:

- nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium

This class also includes:

- manufacture of potting soil mixtures of natural soil, peat, sand, clays and minerals, with nitrogen, phosphorus or potassium as an essential constituent
- manufacture of other fertilisers by the mixing or chemical treatment of animal or vegetable products

#### **Also includes:**

- Manufacture of potting soil/mixed soil
- Manufacture of waste (manure) from liquid and solid stools of domestic animals (dairy cattle, cattle, horses, etc.) or mixtures thereof with litter

#### **Not included:**

Mining of guano, see 08911

Manufacture of agrochemical products (e.g. pesticides), see 20201

Manufacture of liming agents, see 20599

Production of waste compost, see 38211

## **2016 Manufacture of plastics in primary forms**

### **20161 Manufacture of plastics in primary forms**

This class includes the manufacture of resins, plastic materials and non-vulcanisable thermoplastic elastomers, the mixing and blending of resins on a custom basis, as well as the manufacture of non-customised synthetic resins.

This class includes:

- manufacture of silicones in primary forms
- plastic compounding activities

Manufacture of plastics in primary forms:

- polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and acrylics
- polyamides
- phenolic and epoxide resins and polyurethanes
- alkyd and polyester resins and polyethers
- ion exchangers based on polymers

This class also includes:

- manufacture of cellulose and its chemical derivatives
- manufacture of plastic powders, granules or flakes by compounding or transforming plastic resins from recovered plastic waste

- manufacture of recycled plastic in flakes or plastic granulates based on pretreated plastic waste following material recovery operations

**Not included:**

Manufacture of artificial and synthetic fibres, filaments and yarn, see 20601

Processing, shredding, cleaning, grinding of plastic waste, see 38211

## **2017 Manufacture of synthetic rubber in primary forms**

### **20171 Manufacture of synthetic rubber in primary forms**

This class includes:

- manufacture of synthetic rubber in primary forms: synthetic rubber; factice
- manufacture of mixtures of synthetic rubber and natural rubber or rubber-like gums (e.g. balata)

**Not included:**

Sorting, shredding, cleaning, grinding and pelletising of rubber waste, see 38211

## **202 Manufacture of pesticides, disinfectants and other agrochemical products**

### **2020 Manufacture of pesticides, disinfectants and other agrochemical products**

#### **20201 Manufacture of pesticides, disinfectants and other agrochemical products**

This class includes:

- manufacture of insecticides, rodenticides, fungicides, herbicides, acaricides, molluscicides, biocides
- manufacture of anti-sprouting products, plant growth regulators
- manufacture of disinfectants (for agricultural and other use)
- manufacture of other agrochemical products n.e.c.

**Also includes:**

- Manufacture of pesticides

**Not included:**

Manufacture of fertilisers and nitrogen compounds, see 20151

## **203 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**

### **2030 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**

#### **20301 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**

This class includes:

- manufacture of paints and varnishes, enamels or lacquers
- manufacture of prepared pigments and dyes, opacifiers and colours
- manufacture of vitrifiable enamels and glazes, engobes and similar preparations
- manufacture of mastics
- manufacture of caulking compounds and similar non-refractory filling or surfacing preparations
- manufacture of organic composite solvents and thinners
- manufacture of prepared paint or varnish removers
- manufacture of printing ink

**Also includes:**

- Paints and varnishes based on acrylic and vinyl polymers
- Paints and varnishes based on polyesters
- Manufacture of glass frit, glass powder, granules or flakes
- Manufacture of oil paints and varnishes, prepared pigments for finishing leather
- Manufacture of prepared driers;
- Manufacture of painters' fillings, glaziers putty, grafting putty

– Manufacture of artists', students' or signboard painters' paints

– Manufacture of egg dyes

**Not included:**

Manufacture of dyes, tuffs and pigments, see 20121

Manufacture of writing and drawing ink, see 20599

## **204 Manufacture of washing, cleaning and polishing preparations**

### **2041 Manufacture of soap and detergents, cleaning and polishing preparations**

#### **20411 Manufacture of soap and detergents, cleaning and polishing preparations**

This class includes:

- manufacture of organic surface-active agents
- manufacture of paper, wadding, felt, etc., coated or covered with soap or detergent
- manufacture of crude glycerol
- manufacture of soap, except cosmetic soap
- manufacture of surface-active preparations: washing powders in solid or liquid form and detergents; dish-washing preparations; textile softeners
- manufacture of cleaning and polishing products: preparations for perfuming or deodorising rooms; artificial waxes and prepared waxes; polishes and creams for leather; polishes and creams for wood; polishes for coachwork, glass and metal; scouring pastes and powders, including paper, wadding, etc., coated or covered with these

**Not included:**

Manufacture of separate, chemically defined compounds, see 20131, 20141

Manufacture of glycerol, synthesised from petroleum products, see 20141

Manufacture of cosmetic soap, see 20431

## **2042 Manufacture of perfume and toilet preparations**

### **20421 Manufacture of perfume and toilet preparations**

This class includes:

- manufacture of cosmetic soap

Manufacture of perfume and toilet preparations:

- perfume and toilet water
- beauty and make-up preparations
- sunburn prevention and suntan preparations
- manicure and pedicure preparations
- shampoos, hair lacquers, waving and straightening preparations
- dentifrices and preparations for oral hygiene, including denture fixative preparations
- shaving preparations, including pre-shave and aftershave preparations
- deodorants and bath salts
- depilatories

**Also includes:**

- Manufacture of skin care products

**Not included:**

Extraction and refining of natural essential oils, see 20593

## **205 Manufacture of other chemical products**

This group includes the manufacture of liquid biofuels and chemical products n.e.c. (for example, explosives and pyrotechnic products, glues, essential oils, composite diagnostic preparations).

### **2051 Manufacture of liquid biofuels**

## **20511 Manufacture of liquid biofuels**

This class includes:

- manufacture of biodiesel
- manufacture of ethanol from biomass
- manufacture of mixtures of bioethanol and ethers partially derived from biomass
- manufacture of liquid biofuels even if processes use waste as an input

**Also includes:**

- Manufacture of biofuel based on vegetable, soya, sunflower oil

**Not included:**

Manufacture of solid fuels from vegetable biomass, see 16261

Manufacture of ethyl alcohol other than for bioethanol biofuels, see 20141

Manufacture of explosives, see 20591

## **2059 Manufacture of other chemical products n.e.c.**

### **20591 Manufacture of explosives**

This class includes:

- manufacture of propellant powders
- manufacture of explosives and pyrotechnic products, including percussion caps, detonators, signalling flares, etc.

**Also includes:**

- Manufacture of signalling flares, fog signals, rain rockets, etc.

**Not included:**

Manufacture of synthetic aromatic products, see 20141

Manufacture of printing ink, see 20301

Manufacture of perfume and toilet preparations, see 20421

Manufacture of liquid biofuels, see 20511

### **20592 Manufacture of glues**

This class includes:

- manufacture of glues and prepared adhesives, including rubber-based glues and adhesives

**Also includes:**

- Casein glues
- Isinglass and other glues of animal origin
- Glues based on starches or dextrans or other modified starches

**Not included:**

Manufacture of synthetic aromatic products, see 20141

Manufacture of printing ink, see 20301

Manufacture of perfume and toilet preparations, see 20421

Manufacture of liquid biofuels, see 20511

### **20593 Manufacture of essential oils**

This class includes:

- manufacture of essential oils
- manufacture of extracts of natural aromatic products
- manufacture of resinoids
- manufacture of mixtures of odoriferous products for the manufacture of perfumes or food

**Also includes:**

- Manufacture of incenses with essential oils

**Not included:**

Manufacture of synthetic aromatic products, see 20141

Manufacture of printing ink, see 20301

Manufacture of perfume and toilet preparations, see 20421

Manufacture of liquid biofuels, see 20511

## **20599 Manufacture of other chemical products n.e.c.**

This class includes:

- manufacture of photographic plates, films, sensitised paper and other sensitised unexposed materials
- manufacture of chemical preparations for photographic uses
- manufacture of gelatine and its derivatives
- manufacture of e-liquids used in vaping devices

Manufacture of various chemical products:

- peptones, peptone derivatives, other protein substances and their derivatives n.e.c.
- chemically modified oils and fats
- materials used in the finishing of textiles and leather
- powders and pastes used in soldering, brazing or welding
- substances used to pickle metal
- prepared additives for cements
- activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use
- anti-knock preparations, antifreeze preparations
- liquids for hydraulic transmission
- composite diagnostic or laboratory reagents
- fuel additives (e.g. based on ethyl tertiary-butyl ether (ETBE) and methyl tertiary-butyl ether (MTBE))

This class also includes:

- manufacture of writing and drawing ink
- manufacture of matches

**Also includes:**

- Manufacture of other chemical products:
- Modelling pastes, including modelling pastes for children, stomatological and dental impression wax
- Preparations and charges for fire extinguishers, charged fire extinguishing grenades
- Prepared culture media for development of micro-organisms
- Alloyed chemical elements used in electronics in disk, wafer or similar forms
- Prepared additives for masonry mortar and concrete
- Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs
- Reinforcing agents for foundry moulds and cores; binders for foundry moulds or cores
- Sorbitol
- Brake fluids
- Ion exchangers
- Getters for electronic lamps
- Wood acetates
- Descalers and similar compounds

**Not included:**



Manufacture of synthetic aromatic products, see 20141

Manufacture of printing ink, see 20301

Manufacture of perfume and toilet preparations, see 20421

Manufacture of liquid biofuels, see 20511

## **206 Manufacture of man-made fibres**

### **2060 Manufacture of man-made fibres**

#### **20601 Manufacture of man-made fibres**

This class includes:

- manufacture of synthetic or artificial filament tow
- manufacture of synthetic or artificial staple fibres, not carded, combed or otherwise processed for spinning
- manufacture of synthetic or artificial filament yarn, including high-tenacity yarn
- manufacture of synthetic or artificial monofilament or strip
- manufacture of recycled fibres

**Not included:**

Spinning of synthetic or artificial fibres, see 13101

Manufacture of yarns made of man-made staple, see 13101

Manufacture of carbon fibres, see 23991

## **21 Manufacture of basic pharmaceutical products and pharmaceutical preparations**

This division includes the manufacture of basic pharmaceutical products and pharmaceutical preparations.

This division also includes the manufacture of medicinal chemical and botanical products.

### **211 Manufacture of basic pharmaceutical products**

#### **2110 Manufacture of basic pharmaceutical products**

##### **21101 Manufacture of basic pharmaceutical products**

This class includes:

- manufacture of active pharmaceutical ingredients to be used for their pharmacological properties in the manufacture of medical products (e.g. antibiotics, basic vitamins, salicylic and O-acetylsalicylic acids)
- processing of blood

This class also includes:

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

**Also includes:**

- Glycosides, vegetable alkaloids and their derivatives
- Lysine and its esters and salts, glutamic acid its salts

**Not included:**

Manufacture of advance cell and gene therapy pharmaceutical preparations, see 21201

### **212 Manufacture of pharmaceutical preparations**

#### **2120 Manufacture of pharmaceutical preparations**

##### **21201 Manufacture of pharmaceutical preparations**

This class includes:

- manufacture of medicaments: antisera and other blood fractions; vaccines; diverse medicaments, including homeopathic preparations

- manufacture of chemical contraceptive products for external use and hormonal contraceptive medicaments
- manufacture of medical diagnostic preparations, including pregnancy tests
- manufacture of radioactive in-vivo diagnostic substances
- manufacture of cell and gene advance therapy medical products

This class also includes:

- manufacture of medical impregnated wadding, gauze, bandages, dressings, etc.
- preparation of botanical products (grinding, grading, milling) for pharmaceutical use
- manufacture of viral vector-based medicines or vaccines
- manufacture of pharmaceutical preparations for veterinary medicines

**Also includes:**

- Manufacture of wound plasters
- Manufacture of ear candles

**Not included:**

Manufacture of herb infusions (mint, vervain, chamomile etc.), see 10831

Manufacture of probiotics, see 21101

Manufacture of dental fillings and dental cement, see 32501

Manufacture of bone reconstruction cements, see 32509

Manufacture of surgical drapes, see 32509

Wholesale of pharmaceuticals, see 46461

Retail sale of pharmaceuticals, see 47731

Research and development for pharmaceuticals and other biotech products, see 72101

Packaging of pharmaceuticals, see 82921

## **22 Manufacture of rubber and plastic products**

This division includes the manufacture of rubber and plastic products.

This division is characterised by the raw materials used in the manufacturing process. However, this does not imply that the manufacture of all products made of these materials is classified here.

This division also includes the manufacture of products of composite materials in which plastic is the predominant material.

### **221 Manufacture of rubber products**

This group includes the manufacture of rubber products.

#### **2211 Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes**

##### **22111 Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes**

This class includes:

- manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and other uses: pneumatic tyres; solid or cushion tyres
- manufacture of inner tubes for tyres
- manufacture of interchangeable tyre treads, tyre flaps, camelback strips for retreading tyres, etc.
- tyre rebuilding and retreading

**Also includes:**

- Treatment of tyres with sulphur (vulcanisation)
- Manufacture of pneumatic rubber tyres for agricultural or forestry machinery, industrial lifting and handling equipment

**Not included:**

Manufacture of tube repair materials, see 22121

Tyre and tube repair, fitting or replacement, see 953

## **2212 Manufacture of other rubber products**

### **22121 Manufacture of other rubber products**

This class includes:

- manufacture of rubber brushes
- manufacture of hard rubber pipe stems
- manufacture of hard rubber combs, hairpins, hair rollers, and similar
- manufacture of rubber expansion joints for the construction industry
- manufacture of cellular rubber latex
- manufacture of rubber floor coverings

Manufacture of other products of natural or synthetic rubber, unvulcanised, vulcanised or hardened:

- rubber plates, sheets, strip, rods, profile shapes
- tubes, pipes and hoses
- rubber conveyor or transmission belts or belting
- rubber hygienic articles: sheath contraceptives, teats, hot-water bottles, etc.
- rubber articles of apparel
- rubber thread and rope
- rubberised yarn and fabrics
- rubber rings, fittings and seals
- rubber roller coverings
- inflatable rubber mattresses
- inflatable balloons

This class also includes:

- manufacture of rubber repair materials
- manufacture of textile fabric impregnated, coated, covered or laminated with rubber
- manufacture of rubber waterbed mattresses
- manufacture of rubber bathing caps and aprons
- manufacture of rubber wetsuits and diving suits
- manufacture of rubber sex articles
- manufacture of apparel made of latex

#### **Also includes:**

- Manufacture of surgical gloves from vulcanised rubber

#### **Not included:**

Manufacture of tyre cord fabrics, see 13961

Manufacture of apparel of elastic fabrics, see 14221, 14299

Rubber sole and other rubber parts of footwear, see 15201

Manufacture of glues and adhesives based on rubber, see 20592

Manufacture of camelback strips, see 22111

Manufacture of inflatable rafts and boats, see 30111, 30121, 30131

Manufacture of mattresses of uncovered cellular rubber, see 31002

Manufacture of rubber sports requisites (e.g. swimming and paddling pools), except apparel, see 32301

Manufacture of rubber games and toys (including children's wading pools, inflatable children's rubber boats, inflatable rubber animals, balls, etc.), see 32401

Reclaiming of rubber, see 38211

## **222 Manufacture of plastic products**

This group comprises processing new or spent (in other words, recycled) plastic resins into intermediate or final products, using processes such as compression moulding; extrusion moulding; injection moulding; blow moulding; casting. For most of these, the production process is such that a wide variety of products can be made.

## **2221 Manufacture of plastic plates, sheets, tubes and profiles**

### **22211 Manufacture of plastic plates, sheets, tubes and profiles**

This class includes:

- manufacture of semi-manufactures of plastic products: plates, sheets, blocks, film, foil, strip, etc.
- manufacture of finished plastic products: tubes, pipes and hoses; hose and pipe fittings; cellophane film or sheet
- manufacture of flexible or rigid plates and sheets of cellular polyurethane
- manufacture of plastic plates, sheets, film, foil and strip, reinforced, laminated, supported or similarly combined with other materials
- manufacture of self-adhesive plates, sheets, film, foil, tapes and foilstrip of plastic

**Also includes:**

- Manufacture of self-adhesive plastic boards, sheets, tapes, strips, foil, etc.

**Not included:**

Manufacture of plastics in primary forms, see 20161

Manufacture of articles of synthetic or natural rubber, see 221

Embedding of metal pipes with polyurethane foam and encasing with a plastic pipe (e.g. for steam and hot water supply services), see 22251

## **2222 Manufacture of plastic packing goods**

### **22221 Manufacture of plastic packing goods**

This class includes:

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

**Not included:**

Manufacture of luggage and handbags of plastic, see 15121

## **2223 Manufacture of doors and windows of plastic**

### **22231 Manufacture of plastic doors, windows, partitions, etc.**

This class includes:

- manufacture of doors, windows and their frames of plastic
- manufacture of multi-material doors and windows with the frame made of plastic
- manufacture of shutters, blinds (including venetian blinds) and similar articles, and parts thereof, made of plastic
- manufacture of multi-material shutters for doors and windows with the frame made of plastic

## **2224 Manufacture of builders' ware of plastic**

### **22241 Manufacture of plastic sanitary ware (baths, washbasins, etc.)**

This class includes:

- plastic sanitaryware like plastic baths, shower baths, washbasins, lavatory pans, flushing cisterns, etc.

This class also includes:

- manufacture of sanitaryware made out of a mixture of plastics and minerals, with the minerals serving as a filler

**Also includes:**

- Manufacture of plastic composting dry toilets

**Not included:**

Manufacture of rubber floors, see 22121

Manufacture of doors and windows of plastic, see 22231

## **22249 Manufacture of other builders' ware of plastic**

This class includes:

- manufacture of builders' plastics ware: skirting boards; tanks, reservoirs; plastic floor, wall or ceiling coverings in rolls or in the form of tiles, etc.
- manufacture of resilient floor coverings (e.g. vinyl, linoleum)

### **Also includes:**

- Manufacture of prefabricated plastic buildings
- Manufacture of plastic fittings and mountings for permanent installation of construction elements (e.g. doors, windows, stairs, etc.)
- Manufacture of trunking, ducting and cable trays for electrical circuits

### **Not included:**

Manufacture of rubber floors, see 22121

Manufacture of doors and windows of plastic, see 22231

On site assembly and installation of prefabricated plastic buildings, see 41001

## **2225 Processing and finishing of plastic products**

### **22251 Processing and finishing of plastic products**

This class includes general activities for the processing and finishing of plastic products, typically carried out on a fee or contract basis:

- processing of plastics (e.g. by cutting, chamfering, turning, milling, drilling, threading by computer numerical control (CNC) or other machineries)
- bending, gluing and welding of plastic materials
- processing of plastic surfaces (e.g. by engraving, sandblasting, microblasting, polishing)
- coating of plastic surfaces (e.g. painting, varnishing and metallisation of plastics)

This class also includes:

- cladding of metal pipes with plastics
- welding of plastic tanks and pipes
- metal coating of plastics

### **Not included:**

Plastic coating of metal surfaces, see 25511

## **2226 Manufacture of other plastic products**

### **22261 Manufacture of other plastic products**

This class includes:

- manufacture of plastic tableware, kitchenware and toilet articles
- manufacture of diverse plastic products, e.g.: plastic headgear excluding safety headgear, insulating fittings, parts of light fittings, office or school supplies, articles of apparel, fittings for furniture, statuettes, transmission and conveyer belts, plastic shoe-last, plastic cigar and cigarette holders, combs, plastic hair curlers, plastic novelties
- manufacture of products from polymer clay

This class also includes:

- manufacture of plastic equipment for cleaning

### **Also includes:**

- Manufacture of plastic hangers, buckets, bins, flower pots, including sponges
- Manufacture of plastic picture frames
- Manufacture of plastic clothing (with welded connection) and clothing accessories, including gloves and headgear
- Manufacture of plastic parts of lamps and illuminated signs
- Manufacture of plastic fittings for furniture or vehicle fixtures, etc.

- Manufacture of plastic combs and hair pins, etc.
- Manufacture of plastic figurines and other decorative articles
- Manufacture of plastic novelties

**Not included:**

Manufacture of plastic luggage, see 15121

Manufacture of plastic footwear, see 15201

Manufacture of plastic furniture, see 31001

Manufacture of mattresses of uncovered cellular plastic, see 31002

Manufacture of plastic sports requisites, see 32301

Manufacture of plastic games and toys, see 32401

Manufacture of plastic medical and dental appliances, see 3250

Manufacture of plastic ophthalmic goods, see 32502

Manufacture of plastic safety headgear and other personal safety equipment of plastics, see 32991

## **23 Manufacture of other non-metallic mineral products**

This division includes manufacturing activities related to a single substance of mineral origin. This division includes the manufacture of glass and glass products (for example, flat glass, hollow glass, fibres, technical glassware), ceramic products, tiles and baked clay products, cement, concrete and plaster, from raw materials to finished articles.

The manufacture of shaped and finished stone and other mineral products is also included in this division.

This division also includes the manufacture of products of composite materials in which glass and non-metallic minerals (for example, sand, gravel, stone or clay) are the predominant material.

## **231 Manufacture of glass and glass products**

This group includes glass in all its forms, made by any process, and articles of glass.

### **2311 Manufacture of flat glass**

#### **23111 Manufacture of flat glass**

This class includes:

- manufacture of flat glass (e.g. cast, rolled, drawn or blown), surface ground or polished glass in sheets and sheets of float glass, opacified, flashed or having an absorbent, reflecting or non-reflecting layer, including wired, coloured throughout the mass, or tinted flat glass

This class also includes:

- shaping and processing done as part of the manufacturing process

**Not included:**

Shaping and processing of flat glass sheets (e.g. bending, engraving, laminating, tempering), see 23131

### **2312 Shaping and processing of flat glass**

#### **23121 Shaping and processing of flat glass**

This class includes:

- manufacture of bent, edgeworked, engraved, drilled or enamelled glass sheets or profiles
- manufacture of toughened or laminated safety glass
- manufacture of glass mirrors
- manufacture of multiple-walled insulating glass and units of glass
- manufacture of coated glass
- surface treatment of flat glass

**Also includes:**

- Refinishing of glass mirrors
- Grinding of glass

– Bending, edge-working, engraving, drilling, glazing and other processing of flat glass

**Not included:**

Printing onto glass, see 18129

Manufacture of vehicle mirrors, see 29321

## **2313 Manufacture of hollow glass**

### **23131 Manufacture of glassware of a kind used for table, indoor or other purposes, except glass containers**

This class includes:

- manufacture of drinking glasses, glassware for table or kitchen purposes and other domestic glass or crystal articles

This class also includes:

- cutting or otherwise decorating drinking glasses

**Also includes:**

– Manufacture of aquariums

– Manufacture of toilet and office articles

– Manufacture of glassware and other similar products used for indoor decoration

– Engraving, etching and vapour deposition of glass or crystal articles

– Manufacture of glass picture frames

**Not included:**

Printing onto glass, see 18129

Manufacture of glass toys, see 3240

### **23132 Manufacture of glass containers**

This class includes:

- manufacture of bottles and other containers of glass or crystal

This class also includes:

- manufacture of glass inners for vacuum vessels

**Also includes:**

– Engraving, etching and vapour deposition of glass containers

– Manufacture of glass carboys, jars, pots and other glass containers used for preserving, packing or conveyance of goods

– Manufacture of glass stoppers, lids and other closures

– Manufacture of glass inners for vacuum vessels

**Not included:**

Printing onto glass, see 1812

Manufacture of glass toys, see 32401

Manufacture of laboratory or pharmaceutical glassware, see 23159

## **2314 Manufacture of glass fibres**

### **23141 Manufacture of glass fibres**

This class includes:

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

- manufacture of products from glass fibres

**Also includes:**

– Manufacture of fibreglass voiles, wool, mats, mattresses, boards and other non-woven material and products

**Not included:**

Manufacture of woven fabrics of glass yarn, see 13961

Manufacture of slag wool, rock wool and similar mineral wools, see 23991

Manufacture of fibre-optic cables for data transmission or live transmission of images, see 27321

## **2315 Manufacture and processing of other glass, including technical glassware**

### **23151 Manufacture of glass construction materials**

This class includes:

- manufacture of glass blocks and bricks, slabs, squares and tiles, of a kind used for building or construction purposes, and multicellular or foam glass in blocks, panels, plates, shells or similar forms

This class also includes:

- manufacture of glass doors, walls, etc.

#### **Also includes:**

- Manufacture of stained glass and similar glass products

#### **Not included:**

Manufacture of optical elements optically worked, see 26701

Manufacture of syringes and other medical laboratory equipment, see 32509

### **23159 Manufacture of other glass and technical glassware**

This class includes:

- manufacture of laboratory, hygienic or pharmaceutical glassware
- manufacture of clock or watch glass, optical glass and optical elements not optically worked
- manufacture of glassware used in imitation jewellery
- manufacture of glass insulators and glass insulating fittings
- manufacture of glass envelopes for lamps
- manufacture of glass figurines
- manufacture of glass in rods or tubes

This class also includes:

- finishing of other glass, including technical glass (e.g. cutting or mechanically polishing glassware)

#### **Also includes:**

- Manufacture of lamp globes and shades, diffusers, ceiling lights and similar articles of glass
- Manufacture of spectacle glasses
- Glass cutting service
- Manufacture of open glass envelopes for electric lamps, cathode-ray tubes and parts thereof
- Manufacture of phials and ampoules for medical use of glass used for preserving, packing or conveyance of goods

#### **Not included:**

Manufacture of optical elements optically worked, see 26701

Manufacture of syringes and other medical laboratory equipment, see 32509

## **232 Manufacture of refractory products**

### **2320 Manufacture of refractory products**

#### **23201 Manufacture of refractory products**

This class includes:

- manufacture of intermediate products from mined or quarried non-metallic minerals (e.g. gravel, stone or clay)
- manufacture of refractory mortars, concretes, etc.

Manufacture of refractory ceramic goods, e.g.:

- heat-insulating ceramic goods of siliceous fossil meals



- refractory bricks, blocks and tiles, etc.

- retorts, crucibles, muffles, nozzles, tubes, pipes, etc.

This class also includes:

- manufacture of refractory articles containing magnesium oxide, calcium magnesium oxide or chromite

## **233 Manufacture of clay building materials**

### **2331 Manufacture of ceramic tiles and flags**

#### **23311 Manufacture of ceramic tiles and flags**

This class includes:

- manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes, etc.

- manufacture of non-refractory ceramic flags and paving

#### **Not included:**

Manufacture of refractory ceramic products, see 23201

Manufacture of ceramic bricks and roofing tiles, see 23321

Manufacture of artificial stone articles for use in construction, see 23619

## **2332 Manufacture of bricks, tiles and construction products, in baked clay**

### **23321 Manufacture of bricks, tiles and construction products, in baked clay**

This class includes:

- manufacture of structural non-refractory ceramic articles, obtained by firing clay building materials (e.g. ceramic bricks, roofing tiles, chimney pots, pipes, conduits)

- manufacture of flooring blocks in baked clay

#### **Also includes:**

– Manufacture of flooring blocks from baked clay

– Manufacture of ceramic roofing tiles

– Manufacture of ceramic cowls, chimney liners

– Manufacture of ceramic architectural ornaments and other ceramic construction details

– Manufacture of ceramic pipes, conduits, guttering, pipe fittings, etc.

#### **Not included:**

Manufacture of refractory ceramic products, see 23201

Manufacture of non-structural non-refractory ceramic products, see 234

## **234 Manufacture of other porcelain and ceramic products**

This group includes the manufacture of final products from mined or quarried non-metallic minerals (for example, sand, gravel, stone or clay).

### **2341 Manufacture of ceramic household and ornamental articles**

#### **23411 Manufacture of ceramic household and ornamental articles**

This class includes:

- manufacture of ceramic tableware, kitchenware, household articles, toilet articles, statuettes and other ornamental articles of ceramics (e.g. porcelain, china, common pottery, stoneware, earthenware or fine pottery)

#### **Also includes:**

– Manufacture of ceramic picture frames

#### **Not included:**

Manufacture of imitation jewellery, see 32131

Manufacture of ceramic toys, see 32401

## **2342 Manufacture of ceramic sanitary fixtures**

## **23421 Manufacture of ceramic sanitary fixtures**

This class includes:

- manufacture of ceramic sanitary fixtures (e.g. sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns)

### **Not included:**

Manufacture of refractory ceramic goods, see 23201

Manufacture of ceramic building materials, see 233

## **2343 Manufacture of ceramic insulators and insulating fittings**

### **23431 Manufacture of ceramic insulators and insulating fittings**

This class includes:

- manufacture of electrical insulators and insulating fittings for electrical purposes, of ceramics

### **Also includes:**

- Manufacture of ceramic electrical insulators with metal parts for electric overhead lines or catenary network

### **Not included:**

Manufacture of refractory ceramic goods, see 23201

## **2344 Manufacture of other technical ceramic products**

### **23441 Manufacture of other technical ceramic products**

This class includes:

- manufacture of permanent magnets and articles intended to become permanent magnets after magnetisation, of materials other than metal (e.g. agglomerated ferrite)
- manufacture of ceramic wares for laboratory, chemical or other technical uses

### **Not included:**

Manufacture of refractory ceramic goods, see 23201

Manufacture of ceramic building materials, see 233

Manufacture of artificial stone (e.g. cultured marble), see 23661

## **2345 Manufacture of other ceramic products**

### **23451 Manufacture of other ceramic products**

This class includes:

- manufacture of ceramic pots, jars and similar articles, of a kind used for conveyance or packing of goods
- manufacture of ceramic troughs, tubs and similar receptacles, of a kind used in agriculture
- manufacture of ceramic products n.e.c.

### **Also includes:**

- Manufacture of ceramic products of porcelain or china not elsewhere classified
- Manufacture of ceramic products of normal clay not elsewhere classified

### **Not included:**

Manufacture of ceramic sanitary fixtures, see 2342

Manufacture of artificial teeth, see 32501

## **235 Manufacture of cement, lime and plaster**

### **2351 Manufacture of cement**

#### **23511 Manufacture of cement**

This class includes:

- manufacture of clinker and hydraulic cements, including Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker

**Not included:**

Manufacture of refractory mortars, concrete, etc., see 23201

Manufacture of ready-mixed and dry-mix concrete and mortars, see 23631, 23641

Manufacture of articles of cement, see 23651, 23661

Manufacture of cements used in dentistry, see 32501

## **2352 Manufacture of lime and plaster**

### **23521 Manufacture of lime and plaster**

This class includes:

- manufacture of quicklime, slaked lime and hydraulic lime
- manufacture of plasters of calcined gypsum or calcium sulphate

This class also includes:

- manufacture of calcined or sintered dolomite

**Not included:**

Manufacture of pure calcium oxide and calcium hydroxide, see 20121

Manufacture of articles of plaster, see 23621, 23661

## **236 Manufacture of articles of concrete, cement and plaster**

### **2361 Manufacture of concrete products for construction purposes**

#### **23611 Manufacture of prefabricated concrete buildings and components thereof**

This class includes:

- manufacture of prefabricated factory-made elements of brick for construction of prefabricated structures to be used in landscaping and retaining wall, wastewater and stormwater management, and underground utilities
- manufacture of factory-made elements with concrete

**Also includes:**

- Manufacture of prefabricated or assembled concrete buildings (e.g. residential buildings, garages, shops, etc.)
- Manufacture of structural elements of concrete, cement or artificial stone for construction

**Not included:**

Assembly and installation of prefabricated concrete buildings on site, see 41201

#### **23619 Manufacture of other concrete products for construction purposes**

This class includes:

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

This class also includes:

- manufacture of calcium silicate masonry units
- manufacture of autoclaved aerated concrete masonry units

**Also includes:**

- Manufacture of concrete, cement or artificial stone paving slabs, paving stones, sheets, boards, pipes and posts

**Not included:**

Manufacture of other articles of concrete, cement and plaster not for use in construction, see 23661

## **2362 Manufacture of plaster products for construction purposes**

### **23621 Manufacture of plaster products for construction purposes**

This class includes:

- manufacture of articles of plaster or compositions based on plaster for use in construction: boards, sheets, panels, tiles and similar articles, not ornamented

## **2363 Manufacture of ready-mixed concrete**

### **23631 Manufacture of ready-mixed concrete**

This class includes:

- manufacture of concrete ready to pour, i.e. to which water has already been added and which is usually transported in concrete mixer lorries

#### **Not included:**

Manufacture of refractory cements, see 23201

## **2364 Manufacture of mortars**

### **23641 Manufacture of mortars**

This class includes:

- manufacture of non-refractory mortars and of concrete not yet mixed with water

#### **Not included:**

Manufacture of refractory mortars, see 23201

Manufacture of ready-mixed concrete and concrete ready to pour, see 23641

## **2365 Manufacture of fibre cement**

### **23651 Manufacture of fibre cement**

This class includes:

- manufacture of panels, boards, tiles, blocks and similar articles of vegetable substances (e.g. wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binders

- manufacture of articles of asbestos cement or cellulose fibre cement, e.g.: corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, window frames

#### **Not included:**

Manufacture of insulating fibreboards of wood or other ligneous fibres, whether or not bonded with resins or other organic substances, see 16212

## **2366 Manufacture of other articles of concrete, cement and plaster**

### **23661 Manufacture of other articles of concrete, cement and plaster**

This class includes:

- manufacture of other articles of concrete, plaster or of compositions based on plaster, cement or artificial stone (e.g. statuary, bas- and haut-reliefs, vases, flowerpots)

This class also includes:

- manufacture of ornamented boards or panels of plaster or of compositions based on plaster

- other articles of calcium silicate

- other articles of autoclaved aerated concrete

#### **Not included:**

Manufacture of precast concrete, cement or artificial stone articles for use in construction, see 23619

## **237 Cutting, shaping and finishing of stone**

### **2370 Cutting, shaping and finishing of stone**

#### **23701 Manufacture of gravestones, slabs and the like of natural stone**

This class includes:

- cutting, shaping and finishing of stone for use in cemeteries

**Also includes:**

– Restauration of tombstones

**Not included:**

Activities carried out by operators of quarries (e.g. production of rough-cut stone), see 08111

Production of millstones, abrasive stones and similar products, see 239

**23702 Manufacture of building materials and other products of limestone and dolomite**

This class includes:

- cutting, shaping and finishing of limestone and dolomite for use in construction, on roads, as roofing, etc.
- manufacture of limestone and dolomite furniture

**Not included:**

Activities carried out by operators of quarries (e.g. production of rough-cut stone), see 08111

Production of millstones, abrasive stones and similar products, see 239

**23703 Manufacture of products of granite, marble and natural stone**

This class includes:

- cutting, shaping and finishing of granite, marble and natural stone for use in construction, on roads, as roofing, etc.
- manufacture of granite, marble and natural stone furniture

**Not included:**

Activities carried out by operators of quarries (e.g. production of rough-cut stone), see 08111

Production of millstones, abrasive stones and similar products, see 239

**239 Manufacture of abrasive products and non-metallic mineral products n.e.c.**

**2391 Manufacture of abrasive products**

**23911 Manufacture of abrasive products**

This class includes:

- manufacture of millstones, grindstones, grinding wheels, etc., without frameworks, for grinding, sharpening, trueing or cutting, hand sharpening or polishing stones

This class also includes:

- manufacture of natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made

**Not included:**

Maintenance and repair of millstones, grindstones, grinding wheels, see 33191

Installation of millstones, grindstones, grinding wheels, see 33201

**2399 Manufacture of other non-metallic mineral products n.e.c.**

**23991 Manufacture of other non-metallic mineral products n.e.c.**

This class includes:

- manufacture of friction material and unmounted articles thereof with a base of mineral substances or of cellulose
- manufacture of mineral insulating materials, e.g.: slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound-absorbing materials
- manufacture of articles of diverse mineral substances, e.g.: worked mica and articles of mica, of peat, of graphite (other than electrical articles)
- manufacture of articles of asphalt or similar material (e.g. petroleum bitumen or coal tar pitch)
- manufacture of carbon and graphite fibres and products (except electrodes and electrical applications)
- manufacture of artificial corundum

**Also includes:**

– Manufacture of tarred crushed stone surface

- Manufacture of artificial graphite, colloidal, semi-colloidal graphite
- Manufacture of air gel used as insulation material

**Not included:**

Manufacture of glass wool and non-woven glass wool products, see 23141

Manufacture of graphite electrodes, see 27901

Manufacture of carbon or graphite gaskets, see 28291

## **24 Manufacture of basic metals**

This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig, metal waste or scrap, using electro-metallurgic and other metallurgical process techniques.

This division also includes the manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals. The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make, for example, plate, sheet, strip, bars, rods, wire or tubes, pipes and hollow profiles and other basic metal products, and in molten form to make castings.

### **241 Manufacture of basic iron and steel and of ferro-alloys**

#### **2410 Manufacture of basic iron and steel and of ferro-alloys**

##### **24101 Manufacture of basic iron and steel and of ferro-alloys**

This class includes activities such as the direct reduction of iron ore, production of pig iron in molten or solid form, conversion of pig iron into steel, manufacture of ferro-alloys and manufacture of steel products.

This class includes:

- operation of blast furnaces, steel converters, rolling and finishing mills
- production of pig iron and spiegeleisen in pigs, blocks or other primary forms
- production of ferro-alloys
- production of ferrous products by direct reduction of iron and other spongy ferrous products
- production of iron of exceptional purity by electrolysis or other chemical processes
- remelting of scrap ingots of iron or steel
- production of granular iron and iron powder
- production of iron and steel in ingots or other primary forms
- production of semi-finished products of iron or steel
- manufacture of hot-rolled and cold-rolled flat-rolled products of iron or steel
- manufacture of hot-rolled bars and rods of iron or steel
- manufacture of hot-rolled open sections of iron or steel
- manufacture of sheet piling of steel and welded open sections of iron or steel
- manufacture of railway track materials (unassembled rails) of iron or steel
- production of blast furnace gas

This class also includes:

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

**Also includes:**

- Manufacture of stainless steel

**Not included:**

Cold drawing of bars, see 24311

### **242 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel**

#### **2420 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel**

##### **24201 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel**

This class includes:

- manufacture of seamless tubes and pipes of circular or non-circular cross section and of blanks of circular cross section, for further processing, by hot rolling, hot extrusion or by other hot processes of an intermediate product, which can be a bar or a billet obtained by hot rolling or continuous casting
- manufacture of precision and non-precision seamless tubes and pipes from hot-rolled or hot-extruded blanks by further processing, by cold drawing or cold rolling of tubes and pipes of circular cross section and by cold drawing only for tubes and pipes of non-circular cross section and hollow profiles
- manufacture of welded tubes and pipes of an external diameter exceeding 406,4 mm, cold formed from hot-rolled flat products and longitudinally or spirally welded
- manufacture of welded tubes and pipes of an external diameter of 406,4 mm or less of circular cross section by continuous cold or hot forming of hot- or cold-rolled flat products and longitudinally or spirally welded and of non-circular cross section by hot or cold forming into shape from hot- or cold-rolled strip longitudinally welded
- manufacture of welded precision tubes and pipes of an external diameter of 406,4 mm or less by hot or cold forming of hot- or cold-rolled strip and longitudinally welded delivered as welded or further processed, by cold drawing or cold rolling or cold formed into shape for tube and pipe of non-circular cross section
- manufacture of flat flanges and flanges with forged collars by processing of hot-rolled flat products of steel
- manufacture of butt-welding fittings (e.g. elbows and reductions), by forging of hot-rolled seamless tubes of steel
- threaded and other tube or pipe fittings of steel

**Not included:**

Manufacture of seamless tubes and pipes of steel by centrifugally casting, see 24521

## **243 Manufacture of other products of first processing of steel**

This group includes manufacturing other products by cold processing of steel.

### **2431 Cold drawing of bars**

#### **24311 Cold drawing of bars**

This class includes:

- manufacture of steel bars, rods, and solid sections of steel by cold drawing, grinding or cold-finishing

**Not included:**

Cold drawing of wire, see 24341

### **2432 Cold rolling of narrow strip**

#### **24321 Cold rolling of narrow strip**

This class includes:

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

**Not included:**

Manufacture of coated or uncoated flat-rolled steel products in coils or in straight lengths of a width of 600 mm or more by cold re-rolling of hot-rolled flat products or of steel rods, see 24101

### **2433 Cold forming or folding**

#### **24331 Cold forming or folding**

This class includes:

- manufacture of open sections by progressive cold forming on a roll mill or folding on a press of flat-rolled products of steel
- manufacture of cold-formed or cold-folded, ribbed sheets and sandwich panels

### **2434 Cold drawing of wire**

#### **24341 Cold drawing of wire**

This class includes:

- manufacture of drawn steel wire, by cold drawing of steel wire rod

**Not included:**

Drawing of bars and solid sections of steel, see 24311

Manufacture of derived wire products, see 25931

## **244 Manufacture of basic precious and other non-ferrous metals**

### **2441 Precious metals production**

#### **24411 Precious metals production**

This class includes:

- production of basic precious metals: production and refining of unwrought or wrought precious metals: gold, silver, platinum, etc., from ore and scrap
- production of precious metal alloys
- production of precious metal in semi-manufactured or in powder forms
- cladding of base metals with a covering of silver, gold or platinum, affixed by soldering, brazing, welding, hot-rolling or similar mechanical means

This class also includes:

- manufacture of wire of precious metals by drawing
- manufacture of precious metal plates, sheets, strips and foil laminates
- silver recovery from waste and scrap by electrolytic refining
- melting and casting of precious metal into ingots, blocks or similar forms

**Also includes:**

- Production of silver rolled onto base metals
- Production of gold rolled onto base metals or silver
- Production of platinum and platinum group metals rolled onto gold, silver or base metals

**Not included:**

Casting of copper, zinc and other non-ferrous metals, see 24541

Manufacture of precious metal jewellery, see 32121

### **2442 Aluminium production**

#### **24421 Aluminium production**

This class includes:

- production of unwrought aluminium, alloyed or not alloyed, from alumina or from aluminium waste and scrap
- manufacture of aluminium bars, rods, profiles and wire
- manufacture of aluminium tubes, pipes, tube and pipe fittings
- manufacture of aluminium plates, sheets and strip, whether or not painted, varnished or coated with plastics
- manufacture of aluminium foil, whether or not printed or backed with paper, paperboard, plastics or similar backing materials

This class also includes:

- production of aluminium oxide (alumina)

**Also includes:**

- Manufacture of aluminium from electrolytic refining of aluminium waste and scrap
- Manufacture of aluminium alloys
- Manufacture of aluminium wire by drawing
- Manufacture of aluminium wrapping foil
- Manufacture of (layered) aluminium foil laminates (sheet metal) made from aluminium foil as primary product
- Manufacture of aluminium powder and flakes



- Manufacture of semi-finished products of aluminium
- Manufacture of semi-finished products of aluminium (including air gel)

**Not included:**

Casting of aluminium and other light metals, see 24531

Shredding of aluminium waste and scrap, see 38211

## **2443 Lead, zinc and tin production**

### **24431 Lead, zinc and tin production**

This class includes:

- production of unwrought lead, zinc and tin, alloyed or not alloyed, from ores or from lead, zinc or tin waste and scrap
- manufacture of bars, rods, profiles, wire, plates, sheets, strip and foil of lead, zinc or tin

This class also includes:

- manufacture of zinc powder by atomisation of molten zinc

**Also includes:**

- Manufacture of semi-finished products of lead, zinc and tin
- Manufacture of wire of these metals by drawing
- Manufacture of tin foil
- Manufacture of semi-finished products of lead, zinc and tin (including air gel)

**Not included:**

Casting of lead, zinc or tin, see 24541

Shredding of lead, zinc or tin waste and scrap, see 38211

## **2444 Copper production**

### **24441 Copper production**

This class includes:

- manufacture of unrefined or refined unwrought copper, alloyed or not alloyed, from ores or from copper waste and scrap
- manufacture of bars, rods, profiles, plates, sheets and strip of copper and copper alloys
- manufacture of wire of copper and copper alloys
- manufacture of tubes, pipes, tube and pipe fittings of copper and copper alloys
- manufacture of copper foil, whether or not printed or backed with paper, paperboard, plastics or similar backing materials

This class also includes:

- manufacture of bars, rods, profiles, plates, sheets, strip, wire, tubes and pipes of brass

**Also includes:**

- Manufacture of copper from electrolytic refining of copper waste and scrap
- Manufacture of fuse wire or tape
- Manufacture of copper powder and flakes
- Manufacture of copper foil
- Manufacture of other semi-finished products of copper

**Not included:**

Casting of copper, see 24541

Shredding of copper waste and scrap, see 38211

## **2445 Other non-ferrous metal production**

### **24451 Other non-ferrous metal production**

This class includes:

- production of unwrought chrome, manganese, nickel, etc., alloyed or not alloyed, from ores or oxides or from electrolytic and aluminothermic refining of chrome, manganese, nickel, etc., waste and scrap
- manufacture of bars, rods, profiles and wire of chrome, manganese, nickel, etc.
- manufacture of plates, sheets, strip and foil of chrome, manganese, nickel, etc.
- production of mattes of nickel
- production of other non-ferrous metals

**Also includes:**

- Manufacture of alloys of chrome, manganese, nickel, etc.
- Manufacture of semi-finished products of chrome, manganese, nickel, etc.

**Not included:**

Casting of non-ferrous metals, see 24531, 24541

Shredding of non-ferrous metal waste and scrap, see 38211

## **2446 Processing of nuclear fuel**

### **24461 Processing of nuclear fuel**

This class includes:

- production of natural uranium metal and its compounds from pitchblende or other ores
- manufacture of alloys of natural uranium, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds
- smelting and refining of natural uranium

**Not included:**

Enrichment of uranium and thorium ores, see 20131

## **245 Casting of metals**

This group includes activities of foundries employing different casting processes to produce castings with all ferrous and non-ferrous metal alloys. Subsequent trimming or descaling of the castings might be included, but without any further processing.

This group includes the manufacture of castings used in various industries.

### **2451 Casting of iron**

#### **24511 Casting of iron**

This class includes activities of iron foundries.

This class includes:

- manufacture of castings made of grey iron castings
- manufacture of castings made of ductile iron castings (including casting of spheroidal graphite iron castings and malleable iron castings)
- manufacture of castings made of other special iron alloys castings

**Also includes:**

- Casting of semi-finished cast-iron products
- Casting of malleable cast-iron products
- Casting forged castings
- Manufacture of tubes, pipes and hollow profiles of cast-iron
- Manufacture of pipe fittings (e.g. couplings, elbows) of cast-iron

**Not included:**

Manufacture of finished cast products such as boilers and radiators, see 25211

Manufacture of finished cast household items, see 25991

### **2452 Casting of steel**

## **24521 Casting of steel**

This class includes:

- manufacture of castings made of alloy or common steel castings
- manufacture of castings made of carbon or commercial steel castings
- manufacture of castings made of alloy and high alloy castings
- manufacture of castings made of stainless-steel castings

### **Also includes:**

- This class includes activities of steel foundries
- Casting of steel and casting of semi-finished products of steel
- Manufacture of seamless tubes and pipes of steel by centrifugal casting
- Manufacture of tube or pipe fittings of cast-steel

### **Not included:**

Manufacture of finished cast products such as boilers and radiators, see 25211

Manufacture of finished cast household items, see 25991

## **2453 Casting of light metals**

### **24531 Casting of light metals**

This class includes:

- activities of foundries of light metal
- manufacture of castings made of aluminium
- manufacture of castings made of magnesium
- manufacture of castings made of titanium

This class also includes:

- casting of dental implements, etc., of light metals

### **Not included:**

Casting of metals not considered light metals, see 24511, 24521, 24541

## **2454 Casting of other non-ferrous metals**

### **24541 Casting of other non-ferrous metals**

This class includes:

- activities of foundries of other non-ferrous metals
- manufacture of castings made of copper, zinc, lead or nickel alloys
- manufacture of castings made of other non-ferrous metals alloys

This class also includes:

- casting of dental implements, etc., of other non-ferrous metals

### **Also includes:**

- Casting of heavy metal castings
- Casting of precious metal castings
- Die-casting of non-ferrous metal castings

### **Not included:**

Manufacture of finished cast products such as boilers and radiators, see 25211

Manufacture of finished cast household items, see 25991

## **25 Manufacture of fabricated metal products, except machinery and equipment**

This division includes the manufacture of pure metal products (for example, parts, containers, structures), usually with a static, immovable function. This is in contrast to divisions 26 to 30, which cover the manufacture of combinations or assemblies of such metal products (sometimes with other materials) into more complex units that – unless they are purely electrical, electronic or optical – work with moving parts.

This division also includes the manufacture of products of composite materials in which metals are the predominant material.

The manufacture of weapons and ammunition is also included in this division.

## **251 Manufacture of structural metal products**

This group includes the manufacture of structural metal products (for example, metal frameworks or metal parts for parts of structures).

### **2511 Manufacture of metal structures and parts of structures**

#### **25111 Manufacture of prefabricated metal buildings**

This class includes:

- manufacture of prefabricated buildings mainly of metal: site huts, greenhouses, modular exhibition elements, etc.

**Also includes:**

- Manufacture of containers for storing communication equipment
- Manufacture of metal fair boxes

**Not included:**

Assembly and installation of prefabricated metal buildings on site, see 41001

#### **25119 Manufacture of other metal structures and parts of structures**

This class includes:

- manufacture of metal frameworks or skeletons for construction and parts thereof (towers, lattice masts, trusses, bridges, bridge sections, etc.)
- manufacture of equipment for scaffolding, shuttering, propping or pit-propping
- manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment, etc.)
- manufacture of other frameworks and parts thereof (e.g. iron, steel or aluminium plates, rods, profiles, etc.)

This class also includes:

- manufacture of supporting structures of metal (e.g. for lights or loudspeakers)

**Also includes:**

- Manufacture of metal suspended ceilings
- Manufacture of metal structures

**Not included:**

Manufacture of parts for marine or power boilers, see 2521

Manufacture of assembled railway track fixtures, see 2599

Manufacture of coachwork, see 2920

Manufacture of sections of ships, see 3011, 3013

### **2512 Manufacture of doors and windows of metal**

#### **25121 Manufacture of doors and windows of metal**

This class includes:

- manufacture of metal doors, windows and their frames, thresholds for doors, shutters and gates
- metal room partitions for floor attachment
- manufacture of metal blinds, metal sunblinds and insect screens

This class also includes:

- manufacture of temporary spatial extensions made of metal

**Not included:**

Installation of metal door, windows, their frames, etc., see 43321

**252 Manufacture of tanks, reservoirs and containers of metal**

This group includes the manufacture of metal tanks, central heating radiators, steam or other vapour generating boilers (other than central heating boilers).

**2521 Manufacture of central heating radiators, steam generators and boilers**

**25211 Manufacture of central heating radiators, steam generators and boilers**

This class includes:

- manufacture of radiators for central heating, non-electrically heated
- manufacture of steam or other vapour generating boilers
- manufacture of auxiliary plant for use with steam or other vapour generating boilers (e.g. economisers, super heaters, steam collectors and accumulators)
- manufacture of condensers for steam or other vapour power units
- manufacture of nuclear reactors, except isotope separators
- manufacture of marine or power boilers

**Not included:**

Manufacture of electrical ovens and water heaters, see 27511

Manufacture of boiler turbine sets, see 28111

Manufacture of household heating equipment, see 28211

Manufacture of isotope separators, see 28991

**2522 Manufacture of other tanks, reservoirs and containers of metal**

**25221 Manufacture of other tanks, reservoirs and containers of metal**

This class includes:

- manufacture of reservoirs, tanks, vats and similar containers of metal of a capacity exceeding 300 litres, whether or not lined or heat-insulated
- manufacture of metal containers for compressed or liquefied gas

**Not included:**

Manufacture of metal casks, drums, cans, pails, boxes, etc., of a kind normally used for carrying and packing of goods, of a capacity not exceeding 300 litres, see 25911, 25921

Manufacture of transport containers, see 29201

Manufacture of tanks (armoured military vehicles), see 30401

**253 Manufacture of weapons and ammunition**

**2530 Manufacture of weapons and ammunition**

**25301 Manufacture of weapons and ammunition**

This class includes:

- manufacture of military weapons (e.g. artillery weapons, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors, machine guns)
- manufacture of pistols, shotguns and rifles
- manufacture of spring, air or gas guns and pistols, etc.
- manufacture of war ammunition
- manufacture of cartridges for shotguns, revolvers and pistols
- manufacture of bombs, grenades, torpedoes, mines, missiles and similar munitions of war

This class also includes:

- manufacture of hunting, sporting or protective firearms and ammunition

**Also includes:**

– Manufacture of intercontinental ballistic missiles (icbm)

**Not included:**

Manufacture of percussion caps, detonators or signalling flares, see 20591

Manufacture of cutlasses, swords, bayonets, etc., see 25611

Manufacture of optical gun-sighting equipment, see 26701

Manufacture of bodies for armoured vehicles, see 29201

Building of military ships and vessels, see 30131

Manufacture of military air and spacecraft, see 30321

Manufacture of tanks and other armoured and motorised fighting vehicles, see 30401

**254 Forging and shaping metal and powder metallurgy**

**2540 Forging and shaping metal and powder metallurgy**

**25401 Forging and shaping metal and powder metallurgy**

This class includes general activities for the forming of metal.

This class includes:

- forging, pressing, stamping and roll-forming of metal
- production of metal objects directly from metal powders by heat treatment (sintering) or under pressure, i.e. powder metallurgy

This class also includes:

- subsequent trimming or descaling of the metal, without any further processing

**Not included:**

Production of metal powder, see 24101, 244

**255 Treatment and coating of metals; machining**

This group includes general activities for the treatment of metal (for example, plating, coating, engraving, boring, polishing or welding), which are typically carried out on a fee or contract basis.

**2551 Coating of metals**

**25511 Coating of metals**

This class includes:

- galvanising, including general (batch) hot-dip galvanising
- phosphate or chromate conversion coating
- cladding, electroplating, anodising, etc., of metals
- colouring of metals
- non-metallic coating of metals, e.g.: powder or plastic coating, enamelling, lacquering

**Also includes:**

- Painting of metals
- Powder coating of metals
- High-vacuum metallisation

**Not included:**

Activities of farriers, see 01621

Printing onto metals, see 18129

Metal coating of plastics, see 22251

Cladding of base metals with a covering of silver, gold or platinum, see 24411

Heat treatment of metals, see 25521

Hardening of metals, see 25521

Painting of metals on buildings and civil engineering structures, see 43341

'while-you-wait' engraving services, see 95291

## **2552 Heat treatment of metals**

### **25521 Heat treatment of metals**

This class includes:

- general activities for the heat treatment of metals
- thermomechanical heat treatment of metals (e.g. preheating, annealing, hardening, tempering, quenching, deep freezing of metal)
- thermochemical heat treatment of metals (e.g. carburising, carbonitriding, nitrocarburising, nitriding, oxidising, sulphidising, boriding)

## **2553 Machining of metals**

### **25531 Machining of metals**

This class includes:

- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, deburring, sandblasting, tumbling, polishing, buffing, welding, splicing, etc., of metalwork pieces
- cutting of and engraving or writing on metals by means of laser beams

#### **Also includes:**

- Grinding, including polishing, of metalwork pieces
- Forging (if not part of the production process)
- Metal art (if not part of the production process)
- Sheet metal works related to mechanic metal processing
- Deburring, sandblasting, tumbling, cleaning and engraving of metals

#### **Not included:**

Activities of farriers, see 01621

## **256 Manufacture of cutlery, tools and general hardware**

This group includes the manufacture of cutlery, metal hand tools and general hardware.

### **2561 Manufacture of cutlery**

#### **25611 Manufacture of cutlery**

This class includes:

- manufacture of domestic cutlery (e.g. knives, forks, spoons)
- manufacture of other articles of cutlery, e.g.: cleavers and choppers, razors and razor blades, scissors and hair clippers
- manufacture of cutlasses, swords, bayonets, etc.

#### **Also includes:**

- Manufacture of manicure and pedicure sets and instruments, including nail files
- Manufacture of pencil sharpeners

#### **Not included:**

Manufacture of knives and cutting blades for industrial machines, see 25631

Manufacture of hollowware (pots, kettles, etc.), dinnerware (bowls, platters, etc.), or flatware (plates, saucers, etc.), see 25991

Manufacture of cutlery of precious metal, see 32121

## **2562 Manufacture of locks and hinges**

### **25621 Manufacture of locks and hinges**

This class includes:

- manufacture of hardware, such as padlocks, locks, keys, hinges (e.g. base metal mountings, fittings and similar articles for buildings, furniture, vehicles)

**Also includes:**

- Manufacture of cremone bolts
- Manufacture of automatic door closers

**Not included:**

Lock repair and provision of key duplication services, see 95291

## **2563 Manufacture of tools**

### **25631 Manufacture of tools**

This class includes:

- manufacture of knives and cutting blades for machines or for mechanical appliances
- manufacture of hand tools (e.g. pliers, screwdrivers)
- manufacture of non-power-driven agricultural hand tools
- manufacture of saws and saw blades, including circular saw blades and chainsaw blades
- manufacture of interchangeable tools for hand tools, whether or not power-operated, or for machine tools (e.g. drills, punches, milling cutters)
- manufacture of press tools
- manufacture of blacksmiths' tools (e.g. forges, anvils)
- manufacture of moulding boxes and moulds (except ingot moulds)
- manufacture of vices, clamps

**Also includes:**

- Impact wrenches

**Not included:**

Manufacture of power-driven hand tools, see 28241

Manufacture of ingot moulds, see 28911

## **259 Manufacture of other fabricated metal products**

This group includes the manufacture of a variety of metal products (for example, cans, buckets; nails, bolts and nuts; metal household articles; metal fixtures; ships propellers and anchors; assembled railway track fixtures, etc.) for a variety of household and industrial uses.

### **2591 Manufacture of steel drums and similar containers**

#### **25911 Manufacture of steel drums and similar containers**

This class includes:

- manufacture of iron or steel tanks, cans, drums, buckets, boxes and similar containers, of a capacity not exceeding 300 litres

**Not included:**

Manufacture of containers of metal, for compressed or liquefied gas, of a capacity exceeding 300 litres, see 25221

### **2592 Manufacture of light metal packaging**

#### **25921 Manufacture of light metal packaging**

This class includes:

- manufacture of iron or steel cans which are to be closed by soldering or crimping, of a capacity of less than 50 litres
- manufacture of aluminium casks, drums, cans, boxes and similar containers, of a capacity not exceeding 300 litres
- manufacture of tins and cans for food products, collapsible tubes and boxes- manufacture of metallic closures (e.g. caps stoppers, lids)



**Not included:**

Manufacture of containers of metal, for compressed or liquefied gas, of a capacity exceeding 300 litres, see 25221

**2593 Manufacture of wire products, chain and springs**

**25931 Manufacture of wire products, chain and springs**

This class includes:

- manufacture of metal cable, plaited bands and similar articles
- manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity
- manufacture of coated or cored wire
- manufacture of articles made of wire (e.g. barbed wire, wire fencing, grill, netting, cloth)
- coated electrodes for electric arc welding
- manufacture of nails and pins
- manufacture of springs (except watch springs), e.g.: leaf springs, helical springs, torsion bar springs; leaves for springs
- manufacture of chain, except power transmission chain

**Also includes:**

- Manufacture of pocket springs

**Not included:**

Manufacture of clock or watch springs, see 26521

Manufacture of wire and cable for electricity transmission, see 27321

Manufacture of power transmission chain, see 28151

**2594 Manufacture of fasteners and screw machine products**

**25941 Manufacture of fasteners and screw machine products**

This class includes:

- manufacture of rivets, washers and similar non-threaded products
- manufacture of screw machine products
- manufacture of bolts, screws, nuts and similar threaded products

**Not included:**

Manufacture of springs and chains, see 25931

**2599 Manufacture of other fabricated metal products n.e.c.**

**25991 Manufacture of other fabricated metal products n.e.c.**

This class includes:

- manufacture of building components of zinc: gutters, roof capping, baths, sinks, washbasins and similar articles
- manufacture of metal goods for office use, except furniture
- manufacture of safes, strongboxes, armoured doors, etc.
- manufacture of foil bags
- manufacture of permanent metallic magnets
- manufacture of metal badges and metal military insignia
- manufacture of metal hair curlers, metal umbrella handles and frames, combs

Manufacture of metal household articles:

- flatware: plates, saucers, etc.
- hollowware: pots, kettles, etc.
- dinnerware: bowls, platters, etc.
- saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen
- small hand-operated kitchen appliances and accessories

- metal scouring pads

Manufacture of various metal articles:

- ship propellers and blades thereof
- anchors
- bells
- assembled railway track fixtures
- clasps, buckles, hooks
- metal ladders
- metal signs, including road signs

**Also includes:**

- Manufacture of gutters, metal fences, and sheet metal rain gutters
- Manufacture of metal handrails
- Manufacture of metal door handles
- Assembly of safety signs
- Manufacture of other metal products:
- Bells, figurines, photo and picture frames, base metal mirrors
- Metal signs, including road signs, name plates, plates, letters, numbers
- Small animal and bird cages, wire baskets
- Non-mechanical ventilators
- Sieves and other perforated products of thin sheets used to filter water in drainage systems

**Not included:**

Manufacture of swords, bayonets, see 25611

Manufacture of shopping carts, see 30991

Manufacture of metal furniture, see 31001

Manufacture of sports goods, see 32301

Manufacture of games and toys, see 32401

## **26 Manufacture of computer, electronic and optical products**

This division includes the manufacture of computers, computer peripherals, communication equipment, and similar electronic products, as well as the manufacture of components for such products. Production processes of this division are characterised by the design and use of integrated circuits and the application of highly specialised miniaturisation technologies.

The division also contains the manufacture of consumer electronics, measuring, testing and navigating equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media.

### **261 Manufacture of electronic components and boards**

#### **2611 Manufacture of electronic components**

##### **26111 Manufacture of electronic components**

This class includes the manufacture of semiconductors and other components for electronic applications.

This class includes:

- manufacture of capacitors, electronic
- manufacture of resistors, electronic
- manufacture of microprocessors
- manufacture of electron tubes
- manufacture of cables, printer cables, monitor cables, universal serial bus (USB) cables
- manufacture of bare printed circuit boards, consisting only of conductor elements and contacts

- manufacture of integrated circuits (analogue, digital or hybrid)
- manufacture of diodes, transistors and related discrete devices
- manufacture of inductors (e.g. chokes, coils, transformers), electronic component-type transformers
- manufacture of electronic crystals and crystal assemblies
- manufacture of solenoids, switches and transducers for electronic applications
- manufacture of dice or wafers – which consist of chemical elements (e.g. silicon) – that are selectively doped or diffused to create discrete regions for the purposes of their applications in the field of electronics
- manufacture of display components (plasma, polymer, liquid crystal displays (LCDs))
- manufacture of light-emitting diodes (LEDs)
- manufacture of photovoltaic cells, modules and panels

**Also includes:**

- Manufacture of electronic connectors
- Manufacture of stones for styli

**Not included:**

Printing of smart cards, see 18121

Manufacture of printed circuits consisting of conductor elements, contacts and other passive elements, see 26121

Manufacture of computer and television displays, see 26201, 26401

Manufacture of modems (carrier equipment), see 26301

Manufacture of x-ray tubes and similar irradiation devices, see 26601

Manufacture of optical equipment and instruments, see 26701

Manufacture of similar devices for electrical applications, see division 27

Manufacture of fluorescent ballasts, see 27111

Manufacture of solar generators, which can be used directly to supply power to (e.g. a motor or an electrolyser), see 27111

Manufacture of electrical relays, see 27121

Manufacture of electrical wiring devices, see 27331

Manufacture of assembled electric conductors, insulated and fitted with connectors, see 27901

Manufacture of solar water heaters, see 28211

Installation of solar panels, see 43211

Installation of solar heating systems, see 43221

## **2612 Manufacture of loaded electronic boards**

### **26121 Manufacture of loaded electronic boards**

This class includes:

- manufacture of loaded printed circuit boards consisting of conductor elements, contacts and other passive elements
- loading of passive elements (components) onto printed circuit boards
- manufacture of interface cards (e.g. sound, video, controllers, network, modems) loaded with passive elements

**Also includes:**

- Manufacture of smart cards

**Not included:**

Printing of smart cards, see 18121

Manufacture of bare printed circuit boards, consisting only of conductor elements and contacts, see 26111

## **262 Manufacture of computers and peripheral equipment**

### **2620 Manufacture of computers and peripheral equipment**

#### **26201 Manufacture of computers and peripheral equipment**

This class includes the manufacture and/or assembly of electronic computers (for example, mainframes, desktop computers, laptops, computer servers); computer peripheral equipment (for example, storage devices, input/output devices, such as printers, monitors, keyboards). Computers can be analogue, digital, or hybrid. Digital computers, the most common type, are devices that do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of a program, (2) can be freely programmed in accordance with the requirements of the user, (3) perform arithmetical computations specified by the user and (4) execute, without human intervention, a processing program that requires the computer to modify its execution by logical decision during the processing run. Analogue computers are capable of simulating mathematical models and comprise at least analogue control and programming elements.

This class includes:

- manufacture of desktop computers
- manufacture of laptop computers
- manufacture of mainframe computers
- manufacture of handheld computers
- manufacture of magnetic disk drives, flash drives and other storage devices
- manufacture of optical disc drives for computers
- manufacture of printers
- manufacture of monitors
- manufacture of keyboards
- manufacture of all types of mice, joysticks, and trackball accessories
- manufacture of dedicated computer terminals
- manufacture of computer servers
- manufacture of scanners, including barcode scanners
- manufacture of smart card readers
- manufacture of computer projectors (video beamers)
- manufacture of toner cartridges

This class also includes:

- manufacture of computer terminals, like automatic teller machines (ATMs) and point-of-sale (POS) terminals, not mechanically operated
- manufacture of multifunction office equipment performing two or more of the following functions (e.g. printing, scanning, copying, telefaxing)
- refilling of ink cartridges

**Also includes:**

- Assembling and mounting of computers by the manufacturer on site
- Manufacture of cash machines/cash registers/atms

**Not included:**

Reproduction of recorded media (computer media, sound, video, etc.), see 18201

Manufacture of electronic components and electronic assemblies used in computers and peripherals, see 261

Manufacture of computer modems, see 26121

Manufacture of interface cards, modules and assemblies, see 26121

Manufacture of printed circuit boards loaded with passive elements, see 26121

Manufacture of modems, carrier equipment, see 26301

Manufacture of digital communication switches, data communication equipment (e.g. bridges, routers, gateways), see 26301

Manufacture of consumer electronic devices (e.g. cd players, dvd players, blu-ray players), see 26401

Manufacture of television monitors and displays, see 26401

Manufacture of video game consoles, see 26401

Manufacture of blank optical and magnetic media for use with computers or other devices, see 26701

Refilling of ink and toner cartridges by retail sellers, see 47401

## **263 Manufacture of communication equipment**

### **2630 Manufacture of communication equipment**

#### **26301 Manufacture of communication equipment**

This class includes the manufacture of telephone and data communication equipment used to move signals electronically through wired or wireless networks (for example, radio and television broadcasts, wireless communication equipment).

This class includes:

- manufacture of central office switching equipment
- manufacture of cordless telephones
- manufacture of private branch exchange (PBX) equipment
- manufacture of telephone and facsimile equipment, including telephone answering machines
- manufacture of data communication equipment (e.g. bridges, routers, gateways)
- manufacture of transmitting and receiving antenna
- manufacture of cable television equipment
- manufacture of pagers
- manufacture of mobile telephones
- manufacture of mobile communication equipment
- manufacture of radio and television studio and broadcasting equipment, including television cameras
- manufacture of modems, carrier equipment
- manufacture of radio and television transmitters
- manufacture of communication devices using infra-red signals (e.g. remote controls)

This class also includes:

- manufacture of smartwatches

#### **Also includes:**

- Manufacture of wifi equipment

#### **Not included:**

Manufacture of electronic components and sub-assemblies used in communication equipment, including computer modems, see 26121

Manufacture of printed circuit boards loaded with passive elements, see 26121

Manufacture of computers and computer peripheral equipment, see 26201

Manufacture of consumer audio and video equipment, see 26401

Manufacture of burglar- and fire-alarm systems, sending signals to a control station, see 26511

Manufacture of global positioning system (gps) devices, see 26511

Manufacture of electronic scoreboards, see 27901

Manufacture of traffic lights, see 27901

## **264 Manufacture of consumer electronics**

### **2640 Manufacture of consumer electronics**

#### **26401 Manufacture of consumer electronics**

This class includes the manufacture of electronic audio and video equipment for home entertainment, motor vehicle, public address systems and musical instrument amplification.

This class includes:

- manufacture of video recorders and duplicating equipment
- manufacture of televisions

- manufacture of television monitors and displays
- manufacture of audio recording and duplicating equipment
- manufacture of multimedia projectors suitable for use only or principally with transmission and reception apparatus for television broadcasting
- manufacture of stereo equipment
- manufacture of radio receivers
- manufacture of speaker systems
- manufacture of household-type video cameras
- manufacture of jukeboxes
- manufacture of amplifiers for musical instruments and public address systems
- manufacture of microphones
- manufacture of optical media players with optical reading systems
- manufacture of karaoke machines
- manufacture of headphones (e.g. for radio, stereo, computer)
- manufacture of video game consoles
- manufacture of personal audio and video headsets, including virtual reality headsets
- manufacture of home theatre audio and video equipment

**Also includes:**

- Manufacture of cd and dvd players
- Manufacture of lcd picture frames
- Manufacture of technological crop production systems

**Not included:**

Reproduction of recorded media (computer media, sound, video, etc.), see 18201

Manufacture of computer peripheral devices and computer monitors, see 26201

Manufacture of telephone answering machines, see 26301

Manufacture of pagers, see 26301

Manufacture of remote-controlled devices (radio and infra-red), see 26301

Manufacture of broadcast and studio equipment (e.g. reproduction equipment, transmitting and receiving antennas, commercial video cameras), see 26301

Manufacture of antennas, see 26301

Manufacture of digital cameras, see 26701

Manufacture of electronic games with fixed (non-replaceable) software, see 32401

## **265 Manufacture of measuring testing instruments, clocks and watches**

This group includes the manufacture of sensing, measuring, testing and navigating equipment for various industrial and non-industrial purposes, including time-based measuring devices (for example, watches and clocks) and related devices.

### **2651 Manufacture of instruments and appliances for measuring, testing and navigation**

#### **26511 Manufacture of instruments and appliances for measuring, testing and navigation**

This class comprises the manufacture of search, detection, navigation, guidance, aeronautical and nautical systems and instruments; automatic controls and regulators for applications (for example, heating, air conditioning, refrigeration and appliances); instruments and devices for measuring, displaying, indicating, recording, transmitting and controlling temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, density, acidity, concentration and rotation; totalising (in other words, registering) fluid meters and counting devices; instruments for measuring and testing the characteristics of electricity and electrical signals; instruments and instrumentation systems for laboratory analysis of the chemical/physical composition or concentration of samples of solid, fluid, gaseous or composite materials; other measuring and testing instruments; and parts thereof.

The manufacture of non-electric measuring, testing and navigating equipment (except simple mechanical tools) is included here.

This class includes:

- manufacture of aircraft engine instruments
- manufacture of automotive emissions testing equipment
- manufacture of meteorological instruments
- manufacture of physical properties testing and inspection equipment
- manufacture of polygraph machines
- manufacture of radiation detection and monitoring instruments
- manufacture of surveying instruments
- manufacture of thermometers liquid-in-glass and bi-metal types (except medical)
- manufacture of humidistats
- manufacture of hydronic limit controls
- manufacture of flame and burner control
- manufacture of spectrometers
- manufacture of pneumatic gauges
- manufacture of consumption meters (e.g. water, gas, electricity)
- manufacture of flow meters and counting devices
- manufacture of tally counters
- manufacture of mine detectors, pulse (signal) generators; metal detectors
- manufacture of search, detection, navigation, aeronautical and nautical equipment, including sonobuoys
- manufacture of radar equipment
- manufacture of global positioning system (GPS) devices
- manufacture of burglar- and fire-alarm systems, sending signals to a control station
- manufacture of environmental controls and automatic controls for appliances
- manufacture of measuring and recording equipment (e.g. flight recorders)
- manufacture of motion detectors
- manufacture of radars
- manufacture of laboratory analytical instruments (e.g. blood analysis equipment)
- manufacture of laboratory scales, balances, incubators and miscellaneous laboratory apparatus for measuring, testing, etc.
- manufacture of sensors and sensing equipment

**Also includes:**

- Manufacture of burglar and fire alarm systems sending signals to a control centre
- Manufacture of instruments and appliances for aeronautical or space navigation and direction-finding compasses
- Manufacture of automotive emissions testing equipment
- Manufacture of surveying instruments
- Manufacture of psychrometers
- Manufacture of measuring and recording equipment (e.g. flight recorders)
- Manufacture of microscopes (except optical) and parts thereof

**Not included:**

Manufacture of telephone answering machines, see 26301

Manufacture of irradiation equipment, see 26601

Manufacture of optical positioning equipment, see 26701

Manufacture of dictating machines, see 28231

Manufacture of weighing machinery (other than sensitive laboratory balances), levels, tape measures, etc., see 28291

Manufacture of medical thermometers, see 32509

Installation of industrial process control equipment, see 33201

## **2652 Manufacture of watches and clocks**

### **26521 Manufacture of watches and clocks**

This class includes the manufacture of watches, clocks and timing mechanisms, and parts thereof.

This class includes:

- manufacture of watches and clocks of all kinds, including instrument panel clocks
- manufacture of watch and clock cases, including cases of precious metals
- manufacture of time-recording equipment and equipment for measuring, recording and otherwise displaying intervals of time with a watch or clock movement or with synchronous motor, e.g.: parking meters, time clocks, time/date stamps, process timers
- manufacture of time switches and other releases with a watch or clock movement or with synchronous motor: time locks
- manufacture of components for clocks and watches, e.g.: movements of all kinds for watches and clocks; springs, jewels, dials, hands, plates, bridges and other parts; watch and clock cases and housings of all materials

**Not included:**

Manufacture of non-metallic watch bands (e.g. fabric, leather, plastic), see 15129

Manufacture of smartwatches, see 26301

Manufacture of watch bands of precious metal, see 32121

Manufacture of watch bands of non-precious metal, see 32131

## **266 Manufacture of irradiation, electromedical and electrotherapeutic equipment**

### **2660 Manufacture of irradiation, electromedical and electrotherapeutic equipment**

#### **26601 Manufacture of irradiation, electromedical and electrotherapeutic equipment**

This class includes:

- manufacture of irradiation apparatus and tubes (e.g. industrial, medical diagnostic, medical therapeutic, research, scientific): alpha, beta, gamma, X-ray or other radiation equipment
- manufacture of computed tomography (CT) scanners
- manufacture of positron emission tomography (PET) scanners
- manufacture of magnetic resonance imaging (MRI) equipment
- manufacture of medical ultrasound equipment
- manufacture of electrocardiographs
- manufacture of electromedical endoscopic equipment
- manufacture of medical laser equipment
- manufacture of artificial respiration or therapeutic respiration apparatus
- manufacture of pacemakers
- manufacture of hearing aids

This class also includes:

- manufacture of food and milk irradiation equipment

**Also includes:**

- Manufacture of endoscopic equipment
- Manufacture of ultrasound equipment
- Manufacture of massage equipment

**Not included:**

Manufacture of tanning beds, see 27901



**267     Manufacture of optical instruments, magnetic and optical media and photographic equipment**

**2670    Manufacture of optical instruments, magnetic and optical media and photographic equipment**

**26701   Manufacture of optical instruments, magnetic and optical media and photographic equipment**

This class includes the manufacture of optical instruments and lenses (for example, binoculars, microscopes (except electron, proton), telescopes, prisms, lenses (except ophthalmic)); the coating or polishing of lenses (except ophthalmic); the mounting of lenses (except ophthalmic); the manufacture of photographic equipment (for example, cameras and the manufacture of light meters).

This class includes:

- manufacture of optical mirrors
- manufacture of optical gun-sighting equipment
- manufacture of optical positioning equipment
- manufacture of optical magnifying instruments
- manufacture of optical machinist's precision tools
- manufacture of optical comparators
- manufacture of film cameras and digital cameras
- manufacture of motion picture and slide projectors
- manufacture of overhead transparency projectors
- manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, rangefinders)
- manufacture of lenses, optical microscopes, binoculars and telescopes
- manufacture of objective lenses for cameras, projectors or photographic enlargers or reducers
- manufacture of laser assemblies
- manufacture of unrecorded magnetic audio and videotapes
- manufacture of unrecorded optical disks

**Not included:**

Reproduction of recorded media (computer media, sound, video, etc.), see 18201

Manufacture of computer projectors, see 26201

Manufacture of television studio and broadcasting equipment, including television cameras, see 26301

Manufacture of household-type video cameras, see 26401

Manufacture of fire alarms, see 26511

Manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment), see 26601

Manufacture of photocopy machines, see 28231

Manufacture of ophthalmic goods, see 32502

**27        Manufacture of electrical equipment**

This division includes the manufacture of products that generate, distribute and use electrical power.

Also included is the manufacture of electrical lighting, signalling equipment and electric household appliances.

**271      Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus**

This group comprises the manufacture of power, distribution and specialty transformers; electric motors, generators and motor generator sets.

**2711    Manufacture of electric motors, generators and transformers**

## **27111 Manufacture of electric motors, generators and transformers**

This class includes the manufacture of all electric motors and transformers: AC, DC and AC/DC.

This class includes:

- manufacture of electric motors, except for motor vehicles
- manufacture of distribution transformers, electric
- manufacture of arc welding transformers
- manufacture of ballasts for discharge lamps or tubes (i.e. transformers)
- manufacture of substation transformers for electric power distribution
- manufacture of transmission and distribution-voltage regulators
- manufacture of inverters, rectifiers and converters
- manufacture of electric linear actuators
- manufacture of prime mover generator sets (except turbine generator sets)
- manufacture of power generators (except battery charging alternators for internal combustion engines)
- manufacture of motor generator sets (except turbine generator sets)
- rewinding of armatures on a factory basis
- manufacture of solar generators, which can be used directly to supply power to (e.g. a motor or an electrolyser)

### **Also includes:**

- Manufacture of converters (transformers) for fluorescent lamps
- Manufacture of power generators (except battery charging alternators for internal combustion engines)

### **Not included:**

Manufacture of electronic component-type transformers and switches, see 26111

Manufacture of photovoltaic cells, modules and panels, see 26111

Manufacture of electric welding and soldering equipment, see 27901

Manufacture of turbine generator sets, see 28111

Manufacture of electric motors for motor vehicles, see 29101

Manufacture of starting motors and generators for internal combustion engines, see 29311

## **2712 Manufacture of electricity distribution and control apparatus**

### **27121 Manufacture of electricity distribution and control apparatus**

This class includes:

- manufacture of power circuit breakers
- manufacture of surge suppressors (for distribution-level voltage)
- manufacture of control panels for electric power distribution
- manufacture of electrical relays
- manufacture of duct for electrical switchboard apparatus
- manufacture of electric fuses
- manufacture of power switching equipment
- manufacture of electric power switches (except push-button, snap, solenoid, tumbler)

### **Also includes:**

- Manufacture of power circuit breakers
- Manufacture of electric fuses

### **Not included:**

Manufacture of environmental controls and industrial process control instruments, see 26511

Manufacture of motor generator sets (except turbine generator sets), see 27111

Manufacture of switches for electrical circuits (e.g. pushbutton and snap switches), see 27331

## **272 Manufacture of batteries and accumulators**

## **2720 Manufacture of batteries and accumulators**

### **27201 Manufacture of batteries and accumulators**

This class includes the manufacture of non-rechargeable and rechargeable batteries.

This class includes:

- manufacture of primary cells and primary batteries: cells containing manganese dioxide, mercuric dioxide, silver oxide, etc.
- manufacture of electric accumulators, including parts thereof: separators, containers, covers
- manufacture of lead acid batteries
- manufacture of nickel–cadmium (NiCad) batteries
- manufacture of nickel–metal hydride (NiMH) batteries
- manufacture of lithium batteries
- manufacture of dry cell batteries
- manufacture of wet cell batteries
- manufacture of batteries for vehicles, bicycles and other cycles
- manufacture of battery energy storage systems

**Not included:**

Manufacture of charging facilities for cars, see 27901

Installation of electric storage systems for buildings, see 43211

## **273 Manufacture of wiring and wiring devices**

This group includes the manufacture of current-carrying wiring devices and non-current-carrying wiring devices for wiring electrical circuits regardless of material.

This group also includes the insulating of wire and the manufacture of fibre-optic cables.

### **2731 Manufacture of fibre optic cables**

#### **27311 Manufacture of fibre optic cables**

This class includes:

- manufacture of fibre-optic cables for data transmission or live transmission of images, whether or not fitted with connectors

**Also includes:**

- Manufacture of optical fibres, fibre bundles

**Not included:**

Manufacture of glass fibres or strand, see 23141

Manufacture of connectors for optical fibres, optical fibre bundles and cables, see 27331

Installation of fibre-optic and other cables for buildings, see 4321

## **2732 Manufacture of other electronic and electric wires and cables**

### **27321 Manufacture of other electronic and electric wires and cables**

This class includes:

- manufacture of insulated wire and cable, made of steel, copper, aluminium

**Also includes:**

- Manufacture of coaxial cable and coaxial electrical wiring

**Not included:**

Manufacture (drawing) of wire, see 24341, 24411, 24421, 24431, 24441, 24451

Manufacture of electrical cord sets with insulated wire and connectors, see 27901

Manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29311

## **2733 Manufacture of wiring devices**

### **27331 Manufacture of wiring devices**

This class includes the manufacture of current-carrying and non-current-carrying wiring devices for electrical circuits regardless of material.

This class includes:

- manufacture of bus bars, electrical conductors (except switchgear-type)
- manufacture of ground fault circuit interrupters (GFCIs)
- manufacture of lamp-holders
- manufacture of lightning arrestors and coils
- manufacture of switches for electrical wiring (e.g. pressure, push-button, snap, tumbler switches)
- manufacture of electrical plugs or sockets
- manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes)
- manufacture of electrical conduit and fitting
- manufacture of transmission pole and line hardware
- manufacture of plastic non-current-carrying wiring devices, including plastic junction boxes, faceplates and similar, plastic pole line fittings and switch covers

**Not included:**

Manufacture of ceramic insulators, see 23431

## **274 Manufacture of lighting equipment**

### **2740 Manufacture of lighting equipment**

#### **27401 Manufacture of lighting equipment**

This class includes the manufacture of electric light bulbs and tubes, and parts and components thereof (except glass blanks for electric light bulbs), electric lighting and other fixtures, and lighting fixture components (except current-carrying wiring devices).

This class includes:

- manufacture of lamps, fixtures and bulbs (e.g. discharge, incandescent, fluorescent, ultraviolet, infra-red, light-emitting diode (LED))
- manufacture of ceiling or wall lighting fixtures (e.g. chandeliers)
- manufacture of table or floor-standing lamps (i.e. lighting fixtures)
- manufacture of light chains
- manufacture of electric fireplace logs
- manufacture of flashlights
- manufacture of electric insect lamps
- manufacture of lanterns (e.g. carbide, electric, gas, gasoline, kerosene)
- manufacture of spotlights
- manufacture of street lighting fixtures (except traffic signals)
- manufacture of lighting equipment for transport equipment (e.g. for motor vehicles, aircraft, boats)
- manufacture of solar lighting equipment

**Not included:**

Manufacture of glassware and glass parts for lighting fixtures, see 23159

Manufacture of light-emitting diodes (leds), see 26111

Manufacture of current-carrying and non-current-carrying wiring devices for lighting fixtures, see 27331

Manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 27511

Manufacture of electrical signalling equipment (e.g. traffic lights and pedestrian signalling equipment), see 27901

Manufacture of electrical signs, see 27901

## **275 Manufacture of domestic appliances**

This group includes the manufacture of small electric appliances and electric housewares, household-type fans, household-type vacuum cleaners, electric household-type floor care machines, household-type cooking appliances, household-type laundry equipment, household-type refrigerators, upright and chest freezers, and other electrical and non-electrical household appliances (for example, dishwashers, water heaters, garbage disposal units). This group includes the manufacture of appliances with electric, gas or other fuel sources.

## **2751 Manufacture of electric domestic appliances**

### **27511 Manufacture of electric domestic appliances**

This class includes:

manufacture of domestic electric appliances:

- refrigerators
- freezers
- dishwashers
- washing and drying machines
- vacuum cleaners
- floor polishers
- waste disposal units
- grinders, blenders, juice squeezers
- tin openers
- electric shavers, electric toothbrushes and other electric personal care devices
- knife sharpeners
- ventilating or recycling hoods

Manufacture of domestic electrothermic appliances:

- electric water heaters
- electric blankets
- electric hairdryers, combs, brushes, curlers
- electric smoothing irons
- space heaters and household-type fans, portable
- electric ovens
- microwave ovens
- cookers, hotplates
- toasters
- electric barbecues
- coffee or tea makers
- frying pans, roasters, hoods
- electric heating resistors, etc.
- table, floor, wall, window, ceiling or roof fans

#### **Not included:**

Manufacture of non-electric space heaters, see 27521

Manufacture of commercial and industrial refrigerators and freezers, room air conditioners, attic fans, permanently mounted space heaters, commercial ventilation and exhaust fans, commercial-type cooking equipment; commercial-type laundry, dry-cleaning and pressing equipment; commercial, industrial and institutional vacuum cleaners, see division 28

Manufacture of permanently mounted central heating equipment, see 28211

Manufacture of household-type sewing machines, see 28941

Installation of central vacuum cleaning systems, see 43241

## **2752 Manufacture of non-electric domestic appliances**

### **27521 Manufacture of non-electric domestic appliances**

This class includes:

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

#### **Also includes:**

– Manufacture of oil-stoves

#### **Not included:**

Manufacture of central heating boilers and solar water heaters, see 28211

## **279 Manufacture of other electrical equipment**

### **2790 Manufacture of other electrical equipment**

#### **27901 Manufacture of other electrical equipment**

This class includes the manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances.

This class includes:

- manufacture of battery chargers, solid-state
- manufacture of door opening and closing devices, electrical
- manufacture of electric bells
- manufacture of extension cords made from purchased insulated wire
- manufacture of ultrasonic cleaning machines (except laboratory and dental)
- manufacture of tanning beds
- manufacture of fuel cells, regulated and unregulated power supplies
- manufacture of uninterruptible power supplies (UPS)
- manufacture of surge suppressors (except for distribution-level voltage)
- manufacture of appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors
- manufacture of carbon and graphite electrodes, contacts, and other electrical carbon and graphite products
- manufacture of particle accelerators
- manufacture of electrical capacitors, resistors, condensers and similar components
- manufacture of electromagnets
- manufacture of sirens
- manufacture of electronic scoreboards
- manufacture of electrical signs
- manufacture of electrical signalling equipment (e.g. traffic lights, pedestrian signalling equipment)
- manufacture of electrical insulators (except glass or porcelain)
- manufacture of electrical welding and soldering equipment, including handheld soldering irons
- manufacture of electroplating machinery
- manufacture of on-board chargers for motor vehicles
- manufacture of assembled cables, fitted with connectors
- manufacture of charging facilities for cars

#### **Also includes:**

– Manufacture of electric outdoor advertising boxes

**Not included:**

Manufacture of glass electrical insulators, see 23159

Manufacture of porcelain electrical insulators, see 23431

Manufacture of carbon and graphite fibres and products (except electrodes and electrical applications), see 23991

Manufacture of electronic component-type rectifiers, voltage regulating integrated circuits, power converting integrated circuits, electronic capacitors, electronic resistors, and similar devices, see 26111

Manufacture of photovoltaic cells, modules and panels, see 26111

Manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 271

Manufacture of batteries, see 27201

Manufacture of communication and energy wire, current-carrying and non-current-carrying wiring devices, see 273

Manufacture of lighting equipment, see 27401

Manufacture of household appliances, see 275

Manufacture of non-electrical welding and soldering equipment, see 28291

Manufacture of motor vehicle electrical equipment (e.g. generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators), see 29311

Manufacture of inverter modules and fuel cells for cars, see 29311

**28 Manufacture of machinery and equipment n.e.c.**

This division includes the manufacture of machinery and equipment that act independently on materials either mechanically or thermally or perform operations on materials (for example, handling, spraying, weighing or packing), including their mechanical components that produce and apply force, and any specially manufactured primary parts. This includes the manufacture of fixed and mobile or handheld devices, regardless of whether they are designed for industrial, building and civil engineering, agricultural or home use. The manufacture of special equipment for passenger or freight transport within demarcated premises also belongs within this division.

This division distinguishes between the manufacture of special-purpose machinery, in other words, machinery for exclusive use in a NACE activity or a small cluster of NACE activities, and general-purpose machinery, in other words, machinery that is being used in a wide range of NACE activities.

This division also includes the manufacture of other special-purpose machinery, not covered elsewhere in the classification, whether or not used in a manufacturing process (for example, fairground amusement equipment, automatic bowling alley equipment).

**281 Manufacture of general-purpose machinery****2811 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines****28111 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines**

This class includes:

- manufacture of internal combustion piston engines, except for motor vehicle, aircraft and motorcycle propulsion engines: marine engines; railway engines
- manufacture of parts suitable for use solely or principally within internal combustion engines (e.g. pistons, piston rings, carburettors and such, except for motor vehicles)
- manufacture of inlet and exhaust valves of internal combustion engines
- manufacture of turbines and parts thereof: steam turbines and other vapour turbines; hydraulic turbines, waterwheels and regulators thereof; wind turbines and mills; gas turbines, except turbojets or turbo propellers for aircraft propulsion
- manufacture of boiler turbine sets
- manufacture of turbine generator sets, consisting of a turbine and a generator mounted together
- manufacture of engines for industrial application
- factory overhaul of ship and boat engines

**Not included:**

Manufacture of electric generators (except turbine generator sets), see 27111

Manufacture of prime mover generator sets (except turbine generator sets), see 27111

Manufacture of parts of motor vehicles' combustion engines, see 29101

Manufacture of electrical equipment and components of internal combustion piston engines for motor vehicles, see 293

Manufacture of pistons, piston rings and carburettors for motor vehicles, see 29321

Manufacture of internal combustion piston engines for aircraft, see 303

Manufacture of aircraft engines, turbojets and turbopropellers, see 30311, 30321

Manufacture of motorcycle propulsion engines, see 30911

Manufacture of pistons, piston rings and carburettors for motorcycles, see 30911

## **2812 Manufacture of fluid power equipment**

### **28121 Manufacture of fluid power equipment**

This class includes:

- manufacture of hydraulic and pneumatic power engines and motors, cylinders and valves
- manufacture of hydraulic fluid power systems
- manufacture of hydraulic transmission equipment
- manufacture of hydrostatic transmission equipment

#### **Not included:**

Manufacture of hydraulic or pneumatic tubes, pipes and hoses of rubber, see 22121

Manufacture of hydraulic or pneumatic tubes, pipes and hoses of plastic, see 22211

Manufacture of compressors, see 28131

Manufacture of pumps other than hydraulic fluid power pumps, see 28131

Manufacture of valves for non-fluid power applications, see 28141

Manufacture of mechanical power transmission equipment, see 28151

## **2813 Manufacture of other pumps and compressors**

### **28131 Manufacture of other pumps and compressors**

This class includes:

- manufacture of air or vacuum pumps, air or other gas compressors
- manufacture of pumps for liquids, whether or not fitted with a measuring device
- manufacture of pumps for internal combustion engines (e.g. oil, water and fuel pumps for motor vehicles)

This class also includes:

- manufacture of hand pumps

#### **Not included:**

Manufacture of hydraulic fluid power pumps, see 28121

## **2814 Manufacture of other taps and valves**

### **28141 Manufacture of other taps and valves**

This class includes:

- manufacture of industrial taps and valves, including regulating valves and intake taps
- manufacture of taps and valves for sanitary fixtures
- manufacture of central heating radiator taps and valves

#### **Not included:**

Manufacture of valves of unhardened vulcanised rubber, glass or ceramic materials, see 22121, 23159 or 23441

Manufacture of inlet and exhaust valves of internal combustion engines, see 28111

Manufacture of valves for hydraulic or pneumatic transmission and air preparation equipment for use in pneumatic systems, see 28121

## **2815 Manufacture of bearings, gears, gearing and driving elements**



## **28151 Manufacture of bearings, gears, gearing and driving elements**

This class includes:

- manufacture of ball and roller bearings, and parts thereof
- manufacture of mechanical power transmission equipment, e.g.: transmission shafts, including camshafts, crankshafts and cranks, bearing housings and plain shaft bearings
- manufacture of gears, gearing and gearboxes, and other speed changers
- manufacture of clutches and shaft couplings
- manufacture of flywheels and pulleys
- manufacture of articulated link chain
- manufacture of power transmission chain

### **Not included:**

Manufacture of other chain, see 25931

Manufacture of hydraulic transmission equipment, see 28121

Manufacture of hydrostatic transmission equipment, see 28121

Manufacture of clutches for motor vehicles, see 29311

Manufacture of gears, gearboxes and parts thereof for motor vehicles, see 29321

Manufacture of sub-assemblies of power transmission equipment which are suitable for use solely or principally with motor vehicles or aircraft, see divisions 29, 30

## **282 Manufacture of other general-purpose machinery**

### **2821 Manufacture of ovens, furnaces and permanent household heating equipment**

#### **28211 Manufacture of ovens, furnaces and permanent household heating equipment**

This class includes:

- manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators
- manufacture of furnace burners
- manufacture of central heating boilers, solar water heaters and similar equipment
- manufacture of household cooling and ventilation equipment

This class also includes:

- manufacture of mechanical stokers, grates, ash dischargers, etc.
- manufacture of generally non-reversible heat pumps (only working in one direction), mainly used for space heating or for domestic hot water supply

### **Also includes:**

- Manufacture of fixed electric space heaters and swimming pool heaters

### **Not included:**

Manufacture of electric ovens for domestic use, see 27511

Manufacture of table, floor, wall, window, ceiling or roof fans, see 27511

Manufacture of dryers for agricultural products, see 28931

Manufacture of baking ovens, see 28931

Manufacture of dryers for wood, paper pulp, paper or paperboard, see 28991

Manufacture of medical, surgical or laboratory sterilisers, see 32509

Manufacture of dental laboratory furnaces, see 32501

### **2822 Manufacture of lifting and handling equipment**

#### **28221 Manufacture of lifting and handling equipment**

This class includes:

- manufacture of conveyors, teleferics etc.

- manufacture of lifts, escalators and moving walkways
  - manufacture of parts suitable for use solely or principally with lifting and handling equipment
- Manufacture of hand-operated or power-driven lifting, handling, loading or unloading machinery, e.g.:
- pulley tackle and hoists, winches, capstans and jacks
  - derricks, cranes, mobile lifting frames, straddle carriers
  - works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including handcarts and wheelbarrows)
  - mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading
  - unmanned and robotic forklifts and pallet loaders/unloaders

This class also includes:

- manufacture of automatic lifting and handling equipment for warehouses

**Also includes:**

- Mobile lifting frames, straddle carriers, etc.
- Manufacture of pneumatic elevators and conveyors
- Manufacture of rolling-mill machinery, roller tables, tilters and manipulators for feeding and removing products
- Manufacture of loaders specially designed for use in agriculture
- Manufacture of mechanical loaders for bulk materials

**Not included:**

Manufacture of machinery for vertical farming, see 28301

Manufacture of continuous-action elevators and conveyors for underground use, see 28921

Manufacture of mechanical shovels, excavators and shovel loaders, see 28921

Manufacture of industrial robots for multiple uses, see 28991

Manufacture of crane lorries, floating cranes and railway cranes, see 29101, 30112, 30201

Installation of lifts and elevators, see 43241

## **2823 Manufacture of office machinery and equipment, except computers and peripheral equipment**

### **28231 Manufacture of office machinery and equipment, except computers and peripheral equipment**

This class includes:

- manufacture of calculating machines
- manufacture of cash registers
- manufacture of calculators
- manufacture of postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; opening, sorting, scanning)
- manufacture of typewriters and stenography machines
- manufacture of office-type binding equipment (i.e. plastic or tape binding)
- manufacture of coin sorting, coin counting and coin wrapping machines
- manufacture of pencil sharpening machines
- manufacture of stapling machines
- manufacture of voting machines
- manufacture of tape dispensers
- manufacture of hole punches
- manufacture of photocopy machines
- manufacture of blackboards; whiteboards and marker boards with writing or drawing surfaces
- manufacture of dictating machines

**Also includes:**

- Manufacture of cheque writing machines
- Manufacture of photocopy machines
- Manufacture of white boards and marker boards

**Not included:**

Manufacture of pencil sharpeners, see 25611

Manufacture of computers and peripheral equipment, see 26201

## **2824 Manufacture of power-driven hand tools**

### **28241 Manufacture of power-driven hand tools**

This class includes:

manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, e.g.:

- circular or reciprocating saws
- chainsaws
- drills and hammer drills
- handheld power sanders
- pneumatic nailers
- buffers
- routers
- grinders
- staplers
- pneumatic rivet guns
- planers
- shears and nibblers
- impact wrenches
- powder-actuated nailers

**Also includes:**

- Power actuated nail guns
- Buffers
- Routers
- Grinders
- Hedge trimmers and lawn edge cutters

**Not included:**

Manufacture of hand tools and interchangeable parts for pneumatic and power tools, see 25631

Manufacture of electrical handheld soldering and welding machines and apparatus, see 27901

## **2825 Manufacture of non-domestic air conditioning equipment**

### **28251 Manufacture of non-domestic air conditioning equipment**

This class includes:

- manufacture of non-domestic refrigerating or freezing equipment
- manufacture of air-conditioning machines, except for motor vehicles
- manufacture of non-domestic fans
- manufacture of heat exchange units
- manufacture of machinery for liquefying air or other gas
- manufacture of attic ventilation fans (e.g. gable fans, roof ventilators)

- manufacture of evaporators and condensers for non-domestic refrigerators

This class also includes:

- manufacture of reversible heat pumps that have a motorised fan and devices for changing both the air temperature and humidity

**Also includes:**

- Manufacture of industrial cooling or refrigerating equipment, including assemblies of components
- Refrigerated display cabinets
- Refrigerating and deep-freezing equipment
- Manufacture of under-roof ventilation fans (gable fans, roof ventilators, etc.)

**Not included:**

Manufacture of domestic refrigerating or freezing equipment, see 27511

Manufacture of domestic fans, see 27511

Manufacture of household cooling equipment, see 28211

Manufacture of air-conditioning machines for motor vehicles, see 29321

## **2829 Manufacture of other general-purpose machinery n.e.c.**

### **28291 Manufacture of other general-purpose machinery n.e.c.**

This class includes:

- manufacture of weighing machinery (other than sensitive laboratory balances), including weight-operated counting or checking machines (e.g. household and shop scales, platform scales, scales for continuous weighing, weighbridges, weighing machines)
- manufacture of filtering or purifying machinery and apparatus for liquids (e.g. for oil, fuel)
- manufacture of equipment for projecting, dispersing or spraying liquids or powders: spray guns, fire extinguishers, sandblasting machines, steam cleaning machines, etc.
- manufacture of packing and wrapping machinery: filling, closing, sealing, capsuling or labelling machines, etc.
- manufacture of cleaning machines (including dishwashers) for non-domestic use
- manufacture of machinery for cleaning or drying bottles and for aerating beverages
- manufacture of distilling or rectifying plant for petroleum refineries, chemical industries, beverage industries, etc.
- manufacture of gas generators
- manufacture of calendering or other rolling machines and cylinders thereof (except for metal and glass)
- manufacture of centrifuges, including centrifugal dryers (except cream separators, clothes/tumble dryers and centrifuges, of a kind used in laboratories)
- manufacture of gaskets and similar joints of metal sheeting combined with other materials or of two or more layers of metal
- manufacture of automatic goods vending machines
- manufacture of levels, tape measures and similar hand tools, machinist's precision tools (except optical)
- manufacture of non-electrical welding and soldering machinery and apparatus
- manufacture of cooling towers and similar for direct cooling by means of recirculated water

**Also includes:**

- Manufacture of parcel machines
- Manufacture of steam generators for health capsules

**Not included:**

Manufacture of gaskets of vulcanised rubber, see 22121

Manufacture of sensitive (laboratory-type) balances, see 26511

Manufacture of domestic refrigerating or freezing equipment, see 27511

Manufacture of domestic fans, see 27511

Manufacture of electrical welding and soldering equipment, see 27901  
Manufacture of agricultural or horticultural spraying appliances, see 28301  
Manufacture of metal or glass rolling machinery and cylinders thereof, see 28911, 28991  
Manufacture of dryers for agricultural products, see 28931  
Manufacture of machinery for filtering or purifying food and beverages, see 28931  
Manufacture of cream separators, see 28931  
Manufacture of commercial clothes/tumble dryers, see 28941  
Manufacture of printing machinery for printing textile materials, see 28941  
Manufacture of centrifuges, of a kind used in laboratories, see 32509

## **283     Manufacture of agricultural and forestry machinery**

### **2830    Manufacture of agricultural and forestry machinery**

#### **28301   Manufacture of agricultural machinery**

This class includes:

- manufacture of agricultural tractors
- manufacture of single-axle (pedestrian-controlled) tractors
- manufacture of mowers, including lawnmowers
- manufacture of self-loading or self-unloading trailers or semi-trailers for agricultural purposes
- manufacture of agricultural machinery for soil preparation or cultivation (e.g. ploughs, harrows, manure spreaders, seeders, fertiliser distributors, etc.)
- manufacture of harvesting or threshing machinery (e.g. harvesters, threshers, sorters, etc.)
- manufacture of milking machines
- manufacture of agricultural or horticultural spraying appliances
- manufacture of diverse agricultural machinery, e.g.: poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder etc.; machines for cleaning, sorting or grading eggs, fruits etc.
- manufacture of machinery for vertical farming

**Not included:**

Manufacture of non-power-driven hand tools, of a kind used in agriculture, horticulture or forestry, see 25631  
Manufacture of conveyors for farm use, see 28221  
Manufacture of power-driven hand tools, see 28241  
Manufacture of earth-moving machinery, see 28921  
Manufacture of cream separators, see 28931  
Manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 28931  
Manufacture of road tractors for semi-trailers, see 29101  
Manufacture of trailers or semi-trailers for other than agricultural purposes, see 29202

#### **28302   Manufacture of forestry machinery**

This class includes:

- manufacture of forestry tractors
- manufacture of track-laying and wheeled tractors used in forestry

**Not included:**

Manufacture of non-power-driven hand tools, of a kind used in agriculture, horticulture or forestry, see 25631  
Manufacture of conveyors for farm use, see 28221  
Manufacture of power-driven hand tools, see 28241  
Manufacture of earth-moving machinery, see 28921  
Manufacture of cream separators, see 28931

Manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 28931

Manufacture of road tractors for semi-trailers, see 29101

Manufacture of trailers or semi-trailers for other than agricultural purposes, see 29202

## **284 Manufacture of metal forming machinery and machine tools**

This group includes the manufacture of metal forming machinery and machine tools (for example, the manufacture of machine tools for working metals and other materials, such as wood, bone, stone, hard rubber, hard plastics, cold glass, and so on), including those using a laser beam, ultrasonic waves, plasma arc or magnetic pulse.

### **2841 Manufacture of metal forming machinery and machine tools for metal work**

#### **28411 Manufacture of metal forming machinery and machine tools for metal work**

This class includes:

- manufacture of machine tools for working metals, including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse, etc.
- manufacture of machine tools for turning, drilling, boring, threading or tapping for working metal
- manufacture of machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermet by means of grinding stones, abrasives or polishing products
- manufacture of machining centres and multi-station machines for working metal
- manufacture of machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing and cutting-off, and of other machine tools working by removing metal or cermets
- manufacture of metal stamping or pressing machine tools
- manufacture of punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines, etc.
- manufacture of draw benches, thread rolling machines for working wires
- manufacture of filing machines, riveters, sheet metal cutters

**Also includes:**

- Manufacture of galvanising equipment

**Not included:**

Manufacture of interchangeable tools, see 25631

Manufacture of electrical welding and soldering machinery and apparatus, see 27901

Manufacture of machines for additive manufacturing, see 28971

### **2842 Manufacture of other machine tools**

#### **28421 Manufacture of other machine tools**

This class includes:

- manufacture of machine tools for working wood, cork, bone, stone, hard rubber, hard plastics, ceramics, concrete, cold glass or similar hard non-metal materials
- manufacture of work holders for machine tools
- manufacture of dividing heads and other special attachments for machine tools
- manufacture of stationary machines for nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber or hard plastics, etc.
- manufacture of stationary rotary or rotary percussion drills, etc.
- manufacture of presses for the manufacture of particle board, etc.

This class also includes:

- manufacture of parts and accessories for the machine tools listed

**Not included:**

Manufacture of interchangeable tools for machine tools (e.g. drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives), see 25631

Manufacture of electric handheld soldering irons and soldering guns, see 27901

Manufacture of power-driven hand tools, see 28241

Manufacture of filing machines, riveters, sheet metal cutters, see 28411

Manufacture of machinery used in metal mills or foundries, see 28911

Manufacture of machinery for mining and quarrying, see 28921

Manufacture of machines for additive manufacturing, see 28971

## **289 Manufacture of other special-purpose machinery**

This group includes the manufacture of special-purpose machinery, in other words, machinery for exclusive use in a NACE industry or a small cluster of NACE industries.

While most of this special-purpose machinery is used in other manufacturing processes (for example, food manufacturing or textile manufacturing), this group also includes the manufacture of machinery specific for other non-manufacturing industries (for example, aircraft launching gear or amusement park equipment).

## **2891 Manufacture of machinery for metallurgy**

### **28911 Manufacture of machinery for metallurgy**

This class includes:

- manufacture of machines and equipment for handling hot metals (e.g. converters, ingot moulds, ladles and casting machines, of a kind used in metallurgy or in metal foundries)
- manufacture of metal-rolling mills and rolls for such mills

#### **Not included:**

Manufacture of moulding boxes and moulds (except ingot moulds), see 25631

Manufacture of draw benches, see 28411

Manufacture of machines for forming foundry moulds, see 28991

## **2892 Manufacture of machinery for mining, quarrying and construction**

### **28921 Manufacture of machinery for mining, quarrying and construction**

This class includes:

- manufacture of continuous-action elevators and conveyors for goods and materials, for underground use
- manufacture of boring, cutting or sinking machinery for boring earth or extracting minerals or ores, or of coal or rock cutters and tunnelling machinery
- manufacture of machinery for treating minerals by screening, sorting, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form
- manufacture of concrete and mortar mixers
- manufacture of earth-moving machinery: bulldozers, angledozers, graders, scrapers, levellers, mechanical shovels, shovel loaders, etc.
- manufacture of piledrivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery, etc.
- manufacture of machines for mixing mineral substances with bitumen
- manufacture of track-laying excavators
- manufacture of bulldozer and angledozer blades
- manufacture of off-road dumper trucks
- manufacture of snowploughs and snowblowers

#### **Not included:**

Manufacture of lifting and handling equipment, see 28221

Manufacture of tractors, see 28301, 29101

Manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 28421

Manufacture of concrete mixer lorries, see 29201

## **2893 Manufacture of machinery for food, beverage and tobacco processing**

### **28931 Manufacture of machinery for food, beverage and tobacco processing**

This class includes:

- manufacture of dryers for agricultural products
- manufacture of presses, crushers, etc. (e.g. to make wine, cider, fruit juices)
- manufacture of machinery for filtering or purifying food and beverages
- manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
- manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff
- manufacture of machinery, plant and equipment for cooking or heating food in hotels and restaurants

Manufacture of machinery for the dairy industry, e.g.:

- cream separators
- milk processing machinery (e.g. homogenisers)
- milk converting machinery (e.g. butter churns, butter workers and moulding machines)
- cheese-making machines (e.g. homogenisers, moulders, presses)

Manufacture of machinery for the grain milling industry, e.g.:

- machinery to clean, sort or grade seeds, grain or dried leguminous vegetables (e.g. winnowers, sieving belts, separators, grain brushing machines)
- machinery to produce flour and meal, etc. (e.g. grinding mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters)

Manufacture of machinery for the bakery industry or for making macaroni, spaghetti or similar products, e.g.:

- baking ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines

Manufacture of machines and equipment to process diverse foods, e.g.:

- machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry; to prepare fruits, nuts or vegetables; to prepare fish, shellfish or other seafood
- other machinery for the industrial preparation or manufacture of food or drink

**Not included:**

Manufacture of food and milk irradiation equipment, see 26601

Manufacture of packing, wrapping and weighing machinery, see 28291

Manufacture of cleaning, sorting or grading machinery for eggs, fruits or other crops (except seeds, grains and dried leguminous vegetables), see 28301

## **2894 Manufacture of machinery for textile, apparel and leather production**

### **28941 Manufacture of machinery for textile, apparel and leather production**

This class includes:

- manufacture of textile printing machinery
- manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use)
- manufacture of machines for producing or finishing felt or non-wovens

Manufacture of textile machinery, e.g.:

- machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibres, materials or yarns
- machines for preparing textile fibres (e.g.: cotton gins, bale breakers, garnettors, cotton spreaders, wool scourers, wool carbonisers, combs, carders, roving frames)
- spinning machines
- machines for preparing textile yarns (e.g.: reelers, warpers and related machines)
- weaving machines (looms), including handlooms
- knitting machines



- machines for making knotted net, tulle, lace, braid, etc.

Manufacture of auxiliary machines or equipment for textile machinery:

- dobbies, jacquards, automatic stop motions, shuttle changing mechanisms, spindles and spindle flyers, etc.

Manufacture of machinery for fabric processing:

- machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics

- machines for reeling, unreeling, folding, cutting or pinking textile fabrics

Manufacture of laundry machinery:

- ironing machines, including fusing presses

- commercial washing and drying machines

- dry-cleaning machines

Manufacture of leather machines:

- machinery for preparing, tanning or working hides, skins or leather

- machinery for making or repairing footwear or other articles of hides, skins, leather or fur skins

**Also includes:**

- Machines for preparing textile fibres: cotton gins, bale breakers, garnetters, cotton spreaders, wool scourers, wool carbonisers, combs, carders, roving frames, etc.

**Not included:**

Manufacture of paper or paperboard cards for use on jacquard machines, see 17251

Manufacture of domestic washing and drying machines, see 27511

Manufacture of calendering machines, see 28291

Manufacture of machines used in bookbinding, see 28991

## **2895 Manufacture of machinery for paper and paperboard production**

### **28951 Manufacture of machinery for paper and paperboard production**

This class includes:

- manufacture of machinery for making paper pulp

- manufacture of paper and paperboard making or finishing machinery

- manufacture of machinery for making up paper pulp, paper or paperboard articles, including cutting machines for paper of all kinds

**Not included:**

Maintenance and repair of machinery for paper and paperboard production, see 33121

Installation of machinery for paper and paperboard production, see 33201

## **2896 Manufacture of plastics and rubber machinery**

### **28961 Manufacture of plastics and rubber machinery**

This class includes:

- manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials: extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product

**Not included:**

Manufacture of machines for additive manufacturing, see 28971

## **2897 Manufacture of additive manufacturing machinery**

### **28971 Manufacture of additive manufacturing machinery**

This class includes:

- manufacture of machines for additive manufacturing by metal, plastics, rubber, plaster, cement, ceramic deposits, etc.

**Also includes:**

– Manufacture of 3d printers

## **2899 Manufacture of other special-purpose machinery n.e.c.**

### **28991 Manufacture of other special-purpose machinery n.e.c.**

This class includes:

- manufacture of dryers for wood, paper pulp, paper or paperboard and other materials (except for agricultural products and textiles)
- manufacture of printing and bookbinding machines, and machines for activities supporting printing on a variety of materials
- manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, etc.
- manufacture of semiconductor manufacturing machinery
- manufacture of machines for forming foundry moulds
- manufacture of industrial robots performing multiple tasks for special purposes
- manufacture of tyre alignment and balancing equipment; balancing equipment (except wheel balancing)
- manufacture of central greasing systems
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment
- manufacture of automatic bowling alley equipment (e.g. pin-setter)
- manufacture of roundabouts, swings, shooting galleries and other fairground amusements
- manufacture of waste compressing machines
- manufacture of plastering machines
- manufacture of turnstiles
- manufacture of furling systems, used for winding or releasing the running rigging

Manufacture of diverse special-purpose machinery and equipment, e.g.:

- machines to assemble electric or electronic lamps, tubes (valves) or bulbs
- machines for production or hot-working of glass or glassware, glass fibre or yarn
- machinery or apparatus for isotopic separation

#### **Also includes:**

- Machinery and equipment for manufacture of semiconductor crystals (boules) or plates (wafers), semiconductor devices, electronic integrated circuits and flat panel displays
- Machinery for making optical fibres and semi-finished products of optical fibres

#### **Not included:**

Manufacture of household appliances, see 275

Manufacture of photocopy machines, etc., see 28231

Manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 28421

Manufacture of ingot moulds, see 28911

Manufacture of machines for additive manufacturing, see 28971

## **29 Manufacture of motor vehicles, trailers and semi-trailers**

This division includes the manufacture of motor vehicles for transporting passengers or freight. The manufacture of various parts and accessories, as well as the manufacture of trailers and semi-trailers, is included here.

The repair and maintenance of motor vehicles produced in this division are classified in 95.31.

### **291 Manufacture of motor vehicles**

#### **2910 Manufacture of motor vehicles**

##### **29101 Manufacture of motor vehicles**

This class includes the manufacture of electric, combustion and hybrid engine vehicles, and of autonomous vehicles.

This class includes:- manufacture of passenger cars

- manufacture of commercial vehicles: vans, lorries, road tractors for semi-trailers, etc.
- manufacture of buses, trolleybuses and coaches
- manufacture of motor vehicle engines, including electric motors
- manufacture of other motor vehicles, e.g.: snowmobiles, golf carts, amphibious motor vehicles; road sweeper trollies
- all-terrain vehicles (ATV), go-carts and similar, including racing cars

This class also includes:

- factory rebuilding of motor vehicle engines
- manufacture of chassis fitted with engines

**Also includes:**

- Manufacture of motor vehicle engines:
- Spark-ignition internal combustion reciprocating piston engines
- Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
- Manufacture of other motor vehicles:
- Technical service vehicles

**Not included:**

Manufacture of lamps for motor vehicles, see 27401

Manufacture of pistons, piston rings and carburettors not for vehicles or motorcycles, see 28111

Manufacture of works trucks fitted with a crane, see 28221

Manufacture of agricultural and forestry tractors, see 28301; 28301

Manufacture of track-laying tractors, see 2830

Manufacture of off-road dumper trucks, see 28921

Manufacture of bodies for motor vehicles (e.g. fire engines, travelling libraries, concrete mixer lorries), see 29201

Manufacture of bodies for armoured vehicles, see 29201

Manufacture of electrical parts for motor vehicles, see 29311

Manufacture of parts and accessories for motor vehicles, see 29321

Manufacture of tanks and other military fighting vehicles, see 30401

Repair and maintenance of motor vehicles, see 95311

**292 Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers**

**2920 Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers**

**29201 Manufacture of bodies and coachwork for motor vehicles**

This class includes:

- manufacture of bodies, including cabs for motor vehicles, e.g.: fire engines, travelling libraries, armoured vehicles, concrete mixer lorries
- outfitting of all types of motor vehicles
- reconditioning and customising of motor vehicles

**Also includes:**

- Armouring limousines for the protection of passengers

**Not included:**

Manufacture of parts and accessories of bodies for motor vehicles, see 29321

**29202 Manufacture of trailers, semi-trailers and containers**

This class includes:

- outfitting of all types of trailers and semi-trailers
- manufacture of trailers and semi-trailers, e.g.: tankers, trailers with closed and open bodies, caravans
- manufacture of containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport
- manufacture of chassis for trailers

**Also includes:**

- Manufacture of containers used for transporting waste
- Manufacture of containers for carriage by one or more modes of transport (including containers for transport of liquids)

**Not included:**

Manufacture of trailers and semi-trailers specially designed for use in agriculture, see 28301

Manufacture of vehicles drawn by animals, see 30991

## **293 Manufacture of motor vehicle parts and accessories**

This group includes the manufacture of motor vehicle parts and accessories of all materials.

### **2931 Manufacture of electrical and electronic equipment for motor vehicles**

#### **29311 Manufacture of electrical and electronic equipment for motor vehicles**

This class includes:

- manufacture of motor vehicle electrical equipment (e.g. starter motors, generators, alternators, spark plugs, insulated ignition wiring sets, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators)
- manufacture of (electromagnetic) clutches for motor vehicles

This class also includes:

- manufacture of inverter modules and fuel cells for cars
- manufacture of cable sets, insulated wiring sets and similar cable sets or assemblies for automotive applications

**Also includes:**

- Manufacture of audio signalling equipment for motor vehicles
- Manufacture of electric windscreen wipers, defrosters and demisters

**Not included:**

Manufacture of batteries for vehicles, see 27201

Manufacture of lighting equipment for motor vehicles, see 27401

Manufacture of pumps for motor vehicles and engines, see 28131

### **2932 Manufacture of other parts and accessories for motor vehicles**

#### **29321 Manufacture of other parts and accessories for motor vehicles**

This class includes:

- manufacture of diverse parts and accessories for motor vehicles, e.g.: gearboxes, clutches, brakes, axles, road wheels, shock absorbers
- manufacture of parts and accessories of bodies for motor vehicles, e.g.: bumpers, safety seat belts, safety airbags, rear-view mirrors
- manufacture of car seats, including seats for babies and children
- manufacture of air-conditioning machines for motor vehicles

**Also includes:**

- Manufacture of other parts for motor vehicles:
- Manufacture of radiators, silencers, exhaust pipes, catalytic converters, steering wheels, steering columns and steering boxes

**Not included:**

Manufacture of tyres, see 22111

Manufacture of rubber hoses and belts, and other rubber products, see 22121

Manufacture of pistons, piston rings and carburettors not for motor vehicles or motorcycles, see 28111

Manufacture of pumps for motor vehicles and engines, see 28131

Repair, maintenance and alteration of motor vehicles, see 95311

### **30 Manufacture of other transport equipment**

This division includes the manufacture of transport equipment (for example, shipbuilding and boat manufacturing, the manufacture of railway rolling stock and locomotives, air and spacecraft, motorcycles, bicycles and other cycles, and the manufacture of parts thereof) whose manufacture is not elsewhere classified.

### **301 Building of ships and boats**

This group includes the building of ships, boats, yachts and other floating structures for transport and other commercial purposes, as well as for sport/recreational and military purposes.

### **3011 Building of civilian ships and floating structures**

#### **30111 Building of civilian ships**

This class includes the building of civilian ships, except vessels for sports or recreation

This class includes:

- building of commercial vessels: passenger vessels, ferry boats, cargo ships, tankers, tugs
- building of fishing vessels, factory ships and other vessels for processing or preserving fishery products

This class also includes:

- building of hovercraft (except recreation-type hovercraft)
- manufacture of sections for ships
- manufacture of submersible drones
- factory conversion of ships
- installation of technical interiors of boats

**Also includes:**

- Building of light-vessels, fire-service vessels, dredgers and other special-purpose vessels
- Manufacture of vessel seats
- Internal supply/equipment of vessels (e.g. carpentry, installation of electricity and air conditioning equipment, etc.)
- Painting service for new vessels

**Not included:**

Manufacture of navigational instruments, see 2651

Manufacture of lighting equipment for ships, see 2740

Factory overhaul of civilian ship and boat engines, see 2811

Manufacture of amphibious motor vehicles, see 2910, 3040

Manufacture of inflatable boats or rafts for pleasure and sport, see 3012

Building of yachts, see 3012

Building of military ships and vessels, see 3013

Specialised repair and maintenance of civilian ships and floating structures, see 3315

Ship-breaking, see 3821

Interior non-technical installation and finishing of boats, see 433

Manufacture of parts of vessels, other than major hull assemblies:

Manufacture of sails, see 1396

Manufacture of ships' propellers, see 2599

Manufacture of iron or steel anchors, see 2599

Manufacture of marine engines, see 2811

### **30112 Building of civilian floating structures**

This class includes the building of the construction of floating structures.

This class also includes:

- construction of drilling platforms, floating or submersible
- construction of floating structures, e.g.: floating docks, pontoons, cofferdams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts, etc.
- manufacture of sections for floating structures

**Also includes:**

- Building of other floating constructions (e.g. rafts, tanks, cofferdams, gangways, beacon lights, etc.) and manufacture of sections for floating constructions
- Building of floating saunas

**Not included:**

Factory overhaul sport and recreation ship and boat engines, see 28111

Manufacture of sailboards and surfboards, see 32301

Repair of pleasure boats, see 33151

Rental of pleasure boats and sailing boats with crew, see 50102, 50301

Rental of pleasure boats and yachts without crew, see 77211

Manufacture of parts of pleasure and sporting boats:

Manufacture of sails, see 13961

Manufacture of iron or steel anchors, see 25991

Manufacture of marine engines, see 28111

### **3012 Building of pleasure and sporting boats**

#### **30121 Building of pleasure and sporting boats**

This class includes:

- manufacture of inflatable boats and rafts for sports and recreation
- building of sailing boats with or without auxiliary motor
- building of motorboats
- building of recreation-type hovercraft
- building of yachts
- manufacture of personal watercraft
- manufacture of other pleasure and sporting boats, e.g.: canoes, kayaks, rowing boats, skiffs

This class also includes:

- factory conversion of pleasure and sporting boats

**Not included:**

Factory overhaul of engines for sport/recreational ships and boats, see 28111

Manufacture of sailboards and surfboards, see 32301

Repair of pleasure boats, see 33151

Rental of pleasure boats and sailing boats with crew, see 50102, 50301

Rental of pleasure boats and yachts without crew, see 77211

Manufacture of parts of pleasure and sporting boats:

Manufacture of sails, see 13961

Manufacture of iron or steel anchors, see 25991

Manufacture of marine engines, see 28111

### **3013 Building of military ships and vessels**

### **30131 Building of military ships and vessels**

This class includes the building of military ships and vessels, such as combat ships equipped with various offensive and defensive weapons and with protective devices against shelling, and the building of military floating structures, for example:

- aircraft carriers
- amphibious warfare and assault ships
- cruisers
- destroyers
- submarines
- landing crafts
- tugs for transporting ammunition or mines

This class also includes:

- factory conversion of military ships, vessels and floating structures

#### **Not included:**

Manufacture of weapons and ammunition (e.g. torpedo tubes, torpedoes), see 25301

Factory overhaul of military ship and vessel engines, see 28111

Building of civilian ships and floating structures, see 30111

Manufacture of inflatable boats or rafts for pleasure and sport, see 30121

### **302 Manufacture of railway locomotives and rolling stock**

#### **3020 Manufacture of railway locomotives and rolling stock**

##### **30201 Manufacture of railway locomotives and rolling stock**

This class includes:

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

This class also includes:

- manufacture of mining locomotives and mine carts
- manufacture of mechanical and electromechanical signalling, safety and traffic control equipment (e.g. for railways, tramways, inland waterways, roads, parking facilities, airfields)
- manufacture of railway car seats

#### **Not included:**

Manufacture of unassembled rails, see 24101

Manufacture of assembled railway or tramway track fixtures and fittings, see 25991

Manufacture of electric motors not for motor vehicles, see 27111

Manufacture of electrical signalling, safety or traffic-control equipment for railways or tramways, see 27901

Manufacture of engines and turbines, except motor vehicle, aircraft and motorcycle engines, see 28111

Manufacture of railway engines, see 28111

### **303 Manufacture of air and spacecraft and related machinery**

#### **3031 Manufacture of civilian air and spacecraft and related machinery**

### **30311 Manufacture of civilian air and spacecraft and related machinery**

This class includes:

- manufacture of airplanes for the transport of goods or passengers, including for recreation and sports purposes
- manufacture of helicopters
- manufacture of gliders and hang-gliders
- manufacture of dirigibles and hot-air balloons
- manufacture of ground flying trainers
- manufacture of missiles for space and civilian purposes
- manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles
- manufacture of civilian unmanned aircraft (drones)

Manufacture of parts and accessories of the aircraft of this class:

- major assemblies (e.g. fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles)
- airscrews, helicopter rotors and propelled rotor blades
- civilian aircraft engines
- turbojets and turboprops of a kind typically found on civilian aircraft
- parts suitable for use solely or principally with internal combustion piston engine for civilian aircraft

This class also includes:

- overhaul and conversion of civilian aircraft or aircraft engines
- manufacture of civilian aircraft seats

#### **Not included:**

Manufacture of parachutes, see 13961

Manufacture of missiles for military purposes, see 25301

Manufacture of telecommunication equipment for satellites, see 26301

Manufacture of aircraft instrumentation and aeronautical instruments, see 26511

Manufacture of air navigation systems, see 26511

Manufacture of lighting equipment for aircraft, see 27401

Manufacture of pistons, piston rings and carburettors not for motor vehicles or motorcycles, see 28111

Manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 28991

Manufacture of ignition parts and other electrical parts for internal combustion engines, see 29311

Manufacture of military air and spacecraft, see 30321

Manufacture of drones for military purposes, see 30321

Manufacture of toy drones, see 32401

Repair and maintenance of civilian air and spacecraft, see 33161

### **3032 Manufacture of military air and spacecraft and related machinery**

#### **30321 Manufacture of military air and spacecraft and related machinery**

This class includes the manufacture of military aircraft and spacecraft and related machinery.

The class includes the manufacture of:

- fixed-wing aircraft
- tiltrotor aircraft
- rotary-wing aircraft
- drones for military purposes (unmanned aerial vehicles (UAVs))

This class also includes:

- factory overhaul and rebuilding military air and spacecraft
- manufacture of military aircraft seats



**Also includes:**

- Manufacture of parts and accessories for military aircraft and military spacecraft:
- Major assemblies of aircraft (e.g. fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles, etc.)
- Propellers, helicopter rotors and propelled rotor blades
- Motors and engines of aircraft; parts of turbojets and turbo propellers
- Manufacture of ground flying trainers, i.e. flight training equipment
- Manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations and space shuttles

**Not included:**

Manufacture of weapons and ammunition, see 25301

Manufacture of missiles for military purposes, see 25301

Manufacture of civilian air and spacecraft and related machinery, see 30311

Repair and maintenance of military air and spacecraft machinery, see 33181

**304     Manufacture of military fighting vehicles**

**3040     Manufacture of military fighting vehicles**

**30401     Manufacture of military fighting vehicles**

This class includes the manufacture of military fighting vehicles, whether or not fitted with weapons, and of parts of such vehicles, for example:

- manufacture of tanks
- manufacture of armoured combat vehicles for transporting persons
- manufacture of armoured supply vehicles or armoured recovery vehicles with cranes
- manufacture of armoured amphibious military vehicles
- manufacture of remotely operated tanks
- manufacture of armoured fighting vehicle bodies and parts thereof (e.g. armoured turrets, armoured doors and covers)
- manufacture of armoured plates that are identifiable as parts of military fighting vehicles
- manufacture of special tracks and special wheels, and drive wheels for armoured fighting vehicles

This class also includes:

- factory overhaul and rebuilding of military fighting vehicles

**Not included:**

Manufacture of weapons and ammunition, see 25301

Manufacture of passenger cars and trucks with light armour or with removable armour, see 29101

Manufacture of military ships, see 30131

Manufacture of drones for military purposes, see 30321

Repair and maintenance of military fighting vehicles, see 33181

**309     Manufacture of transport equipment n.e.c.**

This group includes the manufacture of transport equipment other than motor vehicles and rail, water, air or space transport equipment and military vehicles.

**3091     Manufacture of motorcycles**

**30911     Manufacture of motorcycles**

This class includes:

- manufacture of motorcycles and mopeds
- manufacture of engines for motorcycles
- manufacture of sidecars for motorcycles

- manufacture of parts and accessories for motorcycles (e.g. brakes, gearboxes, clutches, road wheels, silencers and exhaust pipes, and parts thereof)
- manufacture of pistons, piston rings and carburettors for motorcycles

**Not included:**

Manufacture of pneumatic tyres of rubber, of a kind used for motorcycles, see 22111

Manufacture of bicycles, see 30921

Manufacture of cycles with an electric motor for propulsion, see 30921

Manufacture of carriages for disabled persons, see 30921

Manufacture of personal transporters (e.g. electric skateboards and kick scooters), see 30921

## **3092 Manufacture of bicycles and invalid carriages**

### **30921 Manufacture of bicycles and invalid carriages**

This class includes:

- manufacture of non-motorised bicycles and other cycles, including (delivery) tricycles, tandems, children's bicycles and tricycles
- manufacture of parts and accessories of bicycles (e.g. frames, forks, wheel rims and spokes, hubs, brakes, saddles, pedals, crank gear and derailleur gears)
- manufacture of bicycles with an auxiliary electric motor
- manufacture of carriages for disabled persons with or without motor
- manufacture of parts and accessories of carriages for disabled persons
- manufacture of personal transporters (e.g. electric skateboards and kick scooters)
- manufacture of baby carriages and parts thereof

**Not included:**

Manufacture of pneumatic tyres and inner tubes of rubber, of a kind used for bicycles, see 22111

Manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 32401

Repair of bicycles, see 95291

## **3099 Manufacture of other transport equipment n.e.c.**

### **30991 Manufacture of other transport equipment n.e.c.**

This class includes:

- manufacture of hand-propelled vehicles (e.g. luggage carts, handcarts, sledges, shopping carts)
- manufacture of vehicles drawn by animals (e.g. sulkies, donkey-carts, hearses)

**Not included:**

Manufacture of works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand carts and wheelbarrows), see 28221

Manufacture of decorative restaurant carts (e.g. dessert carts, food wagons), see 31001

## **31 Manufacture of furniture**

This division includes the manufacture of furniture and parts thereof, except of sheets and slabs of glass, stone, concrete or similar material as parts of furniture. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process.

Some of the processes used in furniture manufacturing are similar to processes that are used in other segments of manufacturing (for example, cutting and assembly occurs in the production of wood trusses that are classified in division 16). However, the multiple processes distinguish wood furniture manufacturing from wood product manufacturing. Similarly, metal furniture manufacturing uses techniques that are also employed in the manufacture of roll-formed products classified in division 25. The moulding process for plastic furniture is similar to the moulding of other plastic products. However, the manufacture of plastic furniture tends to be a specialised activity.

### **310 Manufacture of furniture**

## **3100 Manufacture of furniture**

### **31001 Manufacture of furniture, except mattresses**

This class includes the manufacture of furniture of any material, for any place and for various purposes. It also includes the manufacture of parts of furniture, except of sheets and slabs (whether or not cut to shape) of glass (including mirrors), marble or other stone, concrete or similar material.

This class includes:

- manufacture of chairs and seats for offices, workrooms, hotels, restaurants and public premises
- manufacture of chairs and seats for theatres, cinemas, etc.
- manufacture of special furniture for shops: counters, display cases, shelves, etc.
- manufacture of office furniture
- manufacture of laboratory benches, stools, and other laboratory seating, laboratory furniture (e.g. cabinets and tables)
- manufacture of furniture for churches, schools, restaurants
- manufacture of kitchen furniture
- manufacture of sofas, sofa beds and sofa sets
- manufacture of garden chairs and seats
- manufacture of furniture for bedrooms, living rooms, gardens, etc.
- manufacture of cabinets for sewing machines, televisions, etc.

This class also includes:

- manufacture of catering carts
- manufacture of built-in components for shop furniture
- finishing of furniture (e.g. spraying, painting, polishing, upholstering)
- manufacture of walk-in wardrobes

**Also includes:**

- Construction of built-in ship furniture

**Not included:**

Manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 13921

Manufacture of wooden mouldings which are not recognisable as integral parts of furniture, see 161

Manufacture of builders' carpentry and joinery, see 16239

Manufacture of inflatable rubber mattresses, see 22121

Manufacture of rubber waterbed mattresses, see 22121

Manufacture of sheets and slabs (whether or not cut to shape) of ceramics, concrete and stone, see 23421, 23661, 23702, 23703

Manufacture of light fittings or lamps, see 27401

Manufacture of blackboards, see 28231

Manufacture of car seats, see 29321

Manufacture of baby seat for cars, see 29321

Manufacture of railway car seats, see 30201

Manufacture of aircraft seats, see 30311, 30321

Manufacture of medical, surgical, dental or veterinary furniture, see 32501, 32509

Installation of modular furniture attachment, partition installation, laboratory equipment furniture installation at construction site, see 43329

Installation of built-in components for shop furniture, see 43329

Reupholstering, refinishing and repairing of furniture, see 95241

### **31002 Manufacture of mattresses**

This class includes manufacture of mattresses and of mattress supports:

- spring mattresses, fully stuffed or mattresses filled with support material
- foam rubber or plastic mattresses

**Not included:**

Manufacture of inflatable rubber mattresses, see 22121

Manufacture of rubber waterbed mattresses, see 22121

## **32 Other manufacturing**

This division includes the manufacture of a variety of goods not covered in other parts of the classification. Since this is a residual division, production processes, input materials and use of the produced goods can vary widely and usual criteria for grouping classes into divisions have not been applied here.

### **321 Manufacture of jewellery, bijouterie and related articles**

This group includes the manufacture of jewellery and imitation jewellery articles.

#### **3211 Striking of coins**

##### **32111 Striking of coins**

This class includes:

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

#### **3212 Manufacture of jewellery and related articles**

##### **32121 Manufacture of jewellery and related articles**

This class includes:

- production of worked pearls
- production of precious and semi-precious stones in the worked state, including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones
- working of diamonds
- manufacture of jewellery of precious metal or of base metals clad with precious metals, or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones
- manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals, e.g.: dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use
- manufacture of technical or laboratory articles of precious metal (except instruments and parts thereof), e.g.: crucibles, spatulas, electroplating anodes
- manufacture of precious metal watch bands, wristbands, watch straps and cigarette-cases

This class also includes:

- engraving of personal precious and non-precious metal products

**Not included:**

Manufacture of non-metallic watch bands (e.g. fabric, leather, plastic), see 15129

Manufacture of base metals clad with silver, gold or platinum, not further worked, see 24411

Manufacture of statuettes and other ornaments of base metal plated with precious metal, see 25991

Manufacture of watch cases, whether or not of precious metal, see 26521

Manufacture of (non-precious) metal watch bands, see 32131

Manufacture of imitation jewellery, whether or not plated with precious metal, see 32131

Repair of jewellery, see 95251

#### **3213 Manufacture of imitation jewellery and related articles**

##### **32131 Manufacture of imitation jewellery and related articles**

This class includes:

- manufacture of costume or imitation jewellery, not incorporating natural or cultured pearls, precious or semi-precious stones or (except as plating or as minor constituents) precious metal or metal clad with precious metal, e.g.: rings, bracelets, necklaces, brooches, earrings and similar small objects/articles of personal adornment made from base metals plated with precious metals; imitation jewellery containing imitation stones (e.g. imitation gemstones, imitation diamonds, and similar)

- manufacture of metal watch bands (except precious metal)

**Also includes:**

- Minting of medals, orders, and merit badges

**Not included:**

Manufacture of jewellery made from precious metals or clad with precious metals, see 32121

Manufacture of jewellery containing genuine gemstones, see 32121

Manufacture of precious metal watch bands, see 32121

## **322 Manufacture of musical instruments**

### **3220 Manufacture of musical instruments**

#### **32201 Manufacture of musical instruments**

This class includes:

- manufacture of string instruments
- manufacture of keyboard stringed instruments, including automatic pianos
- manufacture of keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds
- manufacture of accordions and similar instruments, including mouth organs
- manufacture of wind instruments
- manufacture of percussion instruments (e.g. drums, xylophones, cymbals, castanets, maracas)
- manufacture of musical instruments that generate sound electronically (e.g. digital pianos, synthesisers)
- manufacture of musical boxes, fairground organs, calliopes, etc.
- manufacture of instrument parts and accessories, e.g.: metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments

This class also includes:

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

**Not included:**

Reproduction of pre-recorded sound and videotapes and discs, see 18201

Manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 26401

Manufacture of record players, tape recorders, etc., see 26401

Manufacture of toy musical instruments, see 32401

Publishing of pre-recorded sound and videotapes and discs, see 59201

Repair of musical instruments not considered cultural heritage and non-historical, see 95291

Piano tuning, see 95291

## **323 Manufacture of sports goods**

### **3230 Manufacture of sports goods**

#### **32301 Manufacture of sports goods**

This class includes the manufacture of sporting and athletic goods (except apparel and footwear).

This class includes:

Manufacture of articles and equipment for sports, outdoor and indoor games, of any material, e.g.:

- hard, soft and inflatable balls
- rackets, bats and clubs

- skis, bindings and poles
- ski boots, snowboard boots and cross-country ski footwear
- sailboards, surfboards and waterskis
- requisites for sport fishing, including landing-nets
- decoy 'birds' and similar requisites for hunting or shooting
- articles and equipment for mountain climbing
- gloves for use in sport, of leather or composition leather
- basins for swimming and padding pools
- ice skates, roller skates
- bows and crossbows
- gymnasium, fitness centre or athletic equipment
- metal weights as used for weightlifting

**Also includes:**

- Finishing, assembling, dyeing, varnishing of fishing lures
- Manufacture of gym equipment

**Not included:**

Manufacture of boat sails, see 13961

Manufacture of sports apparel, see 14299

Manufacture of saddlery and harness, see 15122

Manufacture of whips and riding crops, see 15122, 15129

Manufacture of sports footwear, see 15201

Manufacture of rubber wetsuits and diving suits, see 22121

Manufacture of plastic headgear excluding safety headgear, see 22261

Manufacture of sporting, hunting or target-shooting weapons and ammunition, see 25301

Manufacture of sports vehicles other than bobsleighs, toboggans, etc., see divisions 29, 30

Manufacture of boats for sports and recreation, see 30121

Manufacture of billiard tables, see 32401

Manufacture of earplugs and noise plugs (e.g. for swimming and noise protection), see 32991

Manufacture of safety headgear, see 32991

Repair of sports goods, see 95291

## **324 Manufacture of games and toys**

### **3240 Manufacture of games and toys**

#### **32401 Manufacture of games and toys**

This class includes the manufacture of dolls, toys and games (including electronic games), scale models and children's vehicles (except metal bicycles and tricycles).

This class includes:

- manufacture of dolls and doll garments, parts and accessories
- manufacture of action figures
- manufacture of toy animals
- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles
- manufacture of toy musical instruments
- manufacture of playing cards
- manufacture of games and toys of paper or paperboard
- manufacture of board games and similar games

- manufacture of electronic board games
- manufacture of reduced-size (scale) models and similar recreational models, electrical trains, construction sets, etc.
- manufacture of gaming and gambling machines
- manufacture of billiards and special tables for casino games, etc.
- manufacture of articles for funfair, table or parlour games
- manufacture of puzzles and similar articles
- manufacture of toy drones

This class also includes:

- manufacture of fabric toys

**Also includes:**

- Manufacture of pinball machines, coin-operated games, pool tables, tables for casino games, etc.
- Manufacture of electric model airplanes

**Not included:**

Manufacture of video game consoles, see 26401

Manufacture of drones for civilian purposes, see 30311

Manufacture of bicycles, see 30921

Manufacture of articles for jokes and novelties, see 32991

Writing and publishing of software for video game consoles, see 58211, 62101

## **325 Manufacture of medical and dental instruments and supplies**

### **3250 Manufacture of medical and dental instruments and supplies**

#### **32501 Manufacture of dental instruments and supplies**

This class includes the manufacture of dental equipment and supplies, orthodontic goods, dentures and orthodontic appliances. Further included is the manufacture of dental and similar furniture where the additional specific functions determine the purpose of the product (for example, dentist's chairs with built-in hydraulic functions).

This class includes:

- manufacture of dental fillings and cements (except denture adhesives), dental wax and other dental plaster preparations
- manufacture of dental laboratory furnaces
- manufacture of dental furniture (e.g. dentist chairs)
- manufacture of articles specially designed for use exclusively in implants in dental sciences (e.g. plates which remain permanently (e.g. to replace part or the whole of a bone))
- manufacture of dental instruments and appliances
- manufacture of artificial teeth and dental fittings

**Also includes:**

- Manufacture of dental prostheses, bridges, etc. made in dental labs
- Manufacture of sterile sponges used in stomatology

**Not included:**

Manufacture of denture fixative pastes and powders, see 20421

Manufacture of wadding, gauze, bandages and similar articles (e.g. dressings, adhesive plasters, poultices, impregnated or coated with pharmaceutical substances), see 21201

#### **32502 Manufacture of glasses, lenses and parts**

This class includes:

- manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles

**Also includes:**

- Manufacture of frames and their parts for glasses, safety goggles, etc.

- Grinding of spectacle glasses

**Not included:**

Retail sale of corrective glasses, lenses and sunglasses, see 47742

### **32509 Manufacture of other medical instruments and supplies**

This class includes the manufacture of laboratory apparatus, surgical and medical instruments, surgical appliances and supplies. Further included is the manufacture of medical and similar furniture where the additional specific functions determine the purpose of the product.

This class includes:

- manufacture of surgical drapes and sterile yarns/tissue
- manufacture of bone reconstruction cements
- manufacture of dental laboratory furnaces
- manufacture of laboratory ultrasonic cleaning machinery
- manufacture of medical, surgical or laboratory sterilisers
- manufacture of laboratory-type centrifuges
- manufacture of medical, surgical, dental or veterinary furniture, e.g.: operating tables; examination tables; hospital beds with mechanical fittings
- manufacture of articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (e.g. plates which remain permanently in the body (e.g. to replace part or the whole of a bone))
- manufacture of syringes, needles, catheters, cannulae, etc.
- manufacture of medical thermometers
- manufacture of orthopaedic and prosthetic devices
- manufacture of made-to-measure orthopaedic footwear and special insoles for correcting orthopaedic conditions
- manufacture of individual protective masks (e.g. FFP2, FFP3, surgical masks)

**Also includes:**

- Manufacture of laboratory-type distilling apparatus and laboratory centrifuges
- Manufacture of bone plates and screws, syringe needles, etc.
- Manufacture sterile sponges used in surgery
- Manufacture of equipment for taking blood pressure
- Manufacture of haemodialysis, ultrasound and blood transfusion equipment
- Manufacture of mechanical therapeutic, ozone, oxygen and spray treatment equipment

**Not included:**

Manufacture of special series-produced shoes supporting the arch of the foot, see 15201

Manufacture of wadding, gauze, bandages and similar articles (e.g. dressings, adhesive plasters, poultices, impregnated or coated with pharmaceutical substances), see 21201

Manufacture of electromedical and electrotherapeutic apparatus, see 26601

Manufacture of hearing aids, see 26601

Manufacture of wheelchairs, see 30921

### **329 Manufacturing n.e.c.**

#### **3291 Manufacture of brooms and brushes**

##### **32911 Manufacture of brooms and brushes**

This class includes:

- manufacture of brooms and brushes (e.g. toilet brushes, household brushes, paintbrushes, fine brushes, technical and industrial brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and feather-dusters, paint pads and rollers, squeegees and other brushes, brooms, mops)
- manufacture of shoe and clothes brushes



### **3299 Other manufacturing n.e.c.**

#### **32991 Other manufacturing n.e.c.**

This class includes:

- manufacture of pens and pencils of all kinds, whether or not mechanical
- manufacture of pencil leads
- manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand-printing sets, prepared typewriter ribbons and inked pads
- manufacture of globes
- manufacture of umbrellas, sun umbrellas, walking sticks, seat-sticks
- manufacture of buttons, press fasteners, snap-fasteners, press studs, slide fasteners
- manufacture of electronic cigarettes (vapes)
- manufacture of cigarette lighters and other lighters
- manufacture of articles of personal use (e.g. smoking pipes, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows)
- manufacture of miscellaneous articles (e.g. candles, tapers, etc.; artificial flowers, fruits and foliage; jokes and novelties; hand sieves and hand riddles; tailors' dummies; burial coffins)
- manufacture of floral baskets, bouquets, wreaths and similar articles
- taxidermy activities
- manufacture of scale models designed for demonstrational purposes

Manufacture of protective safety equipment, e.g.:

- linemen's safety belts and other belts for occupational use
- cork life preservers
- safety headgear and other personal safety equipment (e.g. protective face shields/visors, of plastics, such as athletic helmets)
- fire-protective clothing
- metal safety headgear and other metal personal safety devices
- earplugs and noise plugs (e.g. for swimming and noise protection)
- gas masks
- biohazard protective clothing and accessories
- bulletproof vests
- clean room suits and accessories

**Also includes:**

- Manufacture of safety equipment
- Manufacture of goods for christmas and new year
- Manufacture of christmas decorations
- Manufacture of stamps, seals

**Not included:**

Manufacture of lighter wicks, see 13961

Manufacture of workwear, see 14231

Manufacture of paper novelties, see 17251

Manufacture of plastic headgear excluding safety headgear, see 22261

Manufacture of individual protective masks (e.g. ffp2, ffp3, surgical masks), see 32509

### **33 Repair, maintenance and installation of machinery and equipment**

This division includes the specialised repair of goods produced in the manufacturing sector with the aim to restore machinery, equipment and other products to working order. The provision of general or routine maintenance (in other words, servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.

This division only includes specialised repair and maintenance activities. A substantial amount of repair is also done by manufacturers of machinery, equipment and other goods. In such cases, the units engaged in these repair and manufacturing activities are classified according to the value-added principle, which would often assign these combined activities to the manufacture of the good. The same principle is applied for combined trade and repair.

The rebuilding or remanufacture of machinery and equipment is considered a manufacturing activity and is included in other divisions of this section.

Also included in this division is the specialised installation of machinery.

### **331 Repair and maintenance of fabricated metal products, machinery and equipment**

This group includes the specialised repair of goods produced in the manufacturing sector with the aim to restore these metal products, machinery, equipment and other products to working order. The provision of general or routine maintenance (in other words, servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.

#### **3311 Repair and maintenance of fabricated metal products**

##### **33111 Repair and maintenance of fabricated metal products**

This class includes the repair and maintenance of fabricated metal products of division 25.

This class includes:

- repair of metal tanks, reservoirs and containers
- repair and maintenance for pipes and pipelines
- mobile welding repair
- repair of steel shipping drums
- repair and maintenance of steam or other vapour generators
- repair and maintenance of auxiliary plant for use with steam generators: condensers, economisers, superheaters, steam collectors and accumulators
- repair and maintenance of nuclear reactors, except isotope separators
- repair and maintenance of parts for marine or power boilers
- plate work repair of central heating boilers and radiators
- repair and maintenance of firearms and ordnance, including repair of sporting and recreational guns

**Also includes:**

- Repair and maintenance of industrial heating equipment
- Preservation and restoration of metal church tower bells
- Repair of safes (excluding home safes)
- Preservation and restoration of shell guns and weapons

**Not included:**

Sharpening of blades and saws, see 33121

Repair and maintenance of shopping carts, see 33171

Repair of central heating systems, etc., see 43221

Repair of mechanical locking devices, safes, etc., see 80091

#### **3312 Repair and maintenance of machinery**

##### **33121 Repair and maintenance of machinery**

This class includes the repair and maintenance of industrial and commercial machinery and equipment (for example, sharpening or installing machinery blades and saws); the provision of welding (for example, automotive, general) repair services; the repair of agricultural and other heavy and industrial machinery and equipment (for example, forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment and mining machinery), including machinery and equipment of division 28.

This class includes:

- repair and maintenance of engines, except for motor vehicles, ships, boats and aircraft
- repair and maintenance of railway engines
- repair and maintenance of pumps, compressors and related equipment
- repair and maintenance of fluid power machinery
- repair of valves
- repair of gearing and driving elements
- repair and maintenance of industrial process furnaces
- repair and maintenance of lifting and handling equipment
- repair and maintenance of industrial refrigeration equipment and air-purifying equipment
- repair and maintenance of commercial-type general-purpose machinery
- repair of power-driven hand tools
- repair and maintenance of metal-cutting and metal-forming machine tools and accessories
- repair and maintenance of other machine tools
- repair and maintenance of agricultural and forestry tractors
- repair and maintenance of agricultural machinery, forestry and logging machinery
- repair and maintenance of metallurgy machinery
- repair and maintenance of machinery for mining, construction, oilfields and gas fields
- repair and maintenance of food, beverage and tobacco processing machinery
- repair and maintenance of textile apparel and leather production machinery
- repair and maintenance of papermaking machinery
- repair and maintenance of plastic and rubber machinery
- repair and maintenance of other special-purpose machinery of division 28
- repair and maintenance of weighing equipment
- repair and maintenance of vending machines
- repair and maintenance of cash registers
- repair and maintenance of photocopy machines
- repair of calculators, electronic or not
- repair of typewriters

**Also includes:**

- Maintenance of petrol stations
- Repair of power-driven hand tools
- Maintenance and repair of ventilation equipment
- Repair and maintenance of ship and boat motors

**Not included:**

Repair and maintenance of civilian ship and boat engines, see 33151

Repair and maintenance of civilian aircraft engines, see 33161

Repair and maintenance of engines for military fighting vehicles, ships, boats, air and spacecraft, see 33181

Installation, repair and maintenance of furnaces and other heating equipment, see 4322

Installation, repair and maintenance of elevators and escalators, see 43241

Repair and maintenance of computers, see 95101

Repair and maintenance of engines for motor vehicles, see 95311

### **3313 Repair and maintenance of electronic and optical equipment**

#### **33131 Repair and maintenance of electronic and optical equipment**

This class includes the repair and maintenance of goods produced in groups 265, 266 and 267, except those that are considered household goods.

This class includes:

repair and maintenance of the measuring, testing, navigating and control equipment of group 265, e.g.:

- aircraft engine instruments
- automotive emissions testing equipment
- meteorological instruments
- physical, electrical and chemical properties testing and inspection equipment
- surveying instruments
- radiation detection and monitoring instruments

Repair and maintenance of irradiation, electromedical and electrotherapeutic equipment of class 2660, e.g.:

- magnetic resonance imaging (MRI) equipment
- medical ultrasound equipment
- pacemakers
- hearing aids
- electrocardiographs
- electromedical endoscopic equipment
- irradiation apparatus

Repair and maintenance of optical instruments and equipment of class 2670, if the use is mainly commercial, e.g.:

- binoculars
- microscopes (except electron and proton microscopes)
- telescopes
- prisms and lenses (except ophthalmic)
- photographic equipment

**Also includes:**

- Repair of time locks and similar timekeeping devices

**Not included:**

Repair and maintenance of photocopy machines, see 33121

Repair and maintenance of computers and peripheral equipment, see 95101

Repair and maintenance of computer projectors, see 95101

Repair and maintenance of communication equipment, see 95102

Repair and maintenance of commercial television and video cameras, see 95102

Repair of household-type video cameras, see 95211

Repair of watches and clocks, see 95251

### **3314 Repair and maintenance of electrical equipment**

#### **33141 Repair and maintenance of electrical equipment**

This class includes the repair and maintenance of goods of division 27.

This class includes:

- repair and maintenance of power, distribution, and specialty transformers
- repair and maintenance of electric motors, generators and motor generator sets

- repair and maintenance of switchgear and switchboard apparatus
- repair and maintenance of relays and industrial controls
- repair and maintenance of primary and storage batteries
- repair and maintenance of electric lighting equipment
- repair and maintenance of current-carrying wiring devices and non-current-carrying wiring devices for wiring electrical circuits

This class also includes:

- repair and maintenance of charging facilities for cars

**Not included:**

Repair and maintenance of electric motors for boats, motor vehicles and motorcycles, see 33151, 95311, 95321

Repair and maintenance of computers and peripheral computer equipment, see 95101

Repair and maintenance of telecommunication equipment, see 95102

Repair and maintenance of consumer electronics, see 95211

Repair and maintenance of domestic appliances, see 95221

Repair of watches and clocks, see 95251

### **3315 Repair and maintenance of civilian ships and boats**

#### **33151 Repair and maintenance of civilian ships and boats**

This class includes the repair and maintenance of civilian ships and boats.

This class includes:

- repair and routine maintenance of civilian ships
- repair and maintenance of pleasure boats
- repair and maintenance of civilian ship and boat engines, including electric outboard motors
- repair and maintenance of floating structures

**Not included:**

Factory overhaul of engines for civilian and sport/recreational ships and boats, see 28111

Factory overhaul and rebuilding of civilian ships and boats, see 30111

Factory overhaul and rebuilding of sport/recreational ships and boats, see 30121

Repair and maintenance of military ships and boats, see 33181

Repair and maintenance of military ship and boat engines, see 33181

### **3316 Repair and maintenance of civilian air and spacecraft**

#### **33161 Repair and maintenance of civilian air and spacecraft**

This class includes the repair and maintenance of civilian aircraft and spacecraft.

This class includes:

- repair and maintenance of civilian aircraft (except factory conversion, factory overhaul, factory rebuilding)
- repair and maintenance of civilian aircraft engines

**Not included:**

Factory overhaul and rebuilding of civilian aircraft, see 30311

Factory overhaul of civilian aircraft engines, see 30311

Repair and maintenance of military fighting vehicles, aircraft and spacecraft, see 33181

### **3317 Repair and maintenance of other civilian transport equipment**

#### **33171 Repair and maintenance of other civilian transport equipment**

This class includes the repair and maintenance of other transport equipment of division 30.

This class includes:

- repair and maintenance of locomotives and the conversion of railway cars
- repair of animal-drawn buggies and wagons
- repair and maintenance of vehicles for the disabled
- repair of hand-propelled or animal-drawn vehicles
- repair and maintenance of shopping carts

**Also includes:**

- Conservation and restoration of locomotives and railroad cars

**Not included:**

Factory overhaul and rebuilding of locomotives and railway cars, see 30201

Repair and maintenance of railway engines, see 33121

Repair and maintenance of military fighting vehicles, see 33181

Repair of bicycles, see 95291

Repair and maintenance of motorcycles, see 95321

### **3318 Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft**

#### **33181 Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft**

This class includes the repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft.

This class includes:

- repair and maintenance of military air and spacecraft
- repair and maintenance of military fighting vehicles
- repair and maintenance of military ships, boats and floating structures
- repair and maintenance of engines for military fighting vehicles, vessels, ships, boats, air and spacecraft

**Also includes:**

- Conservation and restoration of tanks and other military vehicles

**Not included:**

Factory overhaul of military ship and boat engines, see 28111

Factory overhaul and rebuilding of military fighting vehicles, ships, boats, floating structures, air and spacecraft, see 30131, 30321, 30401

Factory overhaul and conversion of military aircraft or aircraft engines, see 30321

Maintenance and repair of civilian boats, ships, aircraft and spacecraft, and other craft, see 33151, 33161

### **3319 Repair and maintenance of other equipment**

#### **33191 Repair and maintenance of other equipment**

This class includes the repair and maintenance of equipment not covered in other groups of this division.

This class includes:

- repair of fishing nets, including mending
- repair of ropes, riggings, canvas and tarpaulins
- repair of fertiliser and chemical storage bags
- repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items
- repair of gaming and gambling machines
- repair of hospital beds

**Also includes:**

- Repair of glass electrical isolators
- Maintenance and repair of millstones, whetstones and grinding stones
- Repair of pinball machines and other coin-operated games
- Restoring of organs and other historical musical instruments

- Inspection, loading, filling and maintenance of fire extinguishers
- Pest control in the maintenance of all kinds of pipe systems

**Not included:**

Repair of household- and office type furniture, see 95241

Repair of bicycles, see 95291

Repair and alteration of clothing, see 95291

## **332 Installation of industrial machinery and equipment**

### **3320 Installation of industrial machinery and equipment**

#### **33201 Installation of industrial machinery and equipment**

This class includes the specialised installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures (for example, installation of escalators, electrical wiring, burglar-alarm systems or air-conditioning systems) is classified as construction.

This class includes:

- installation of industrial machinery in industrial plant
- installation and assembly of industrial process control equipment
- installation of other industrial equipment, e.g.: communication equipment; mainframe and similar computers; irradiation and electromedical equipment, etc.
- dismantling large-scale machinery and equipment
- activities of millwrights
- machine rigging
- installation of bowling alley equipment
- installation of warehouse machinery and equipment

This class also includes:

- installation of large-scale shelving, warehouses (not as an integral part of building)
- installation of stand-alone charging facilities

**Also includes:**

- Installation of plastic tubes and hoses, including plastic pipe systems in an industrial plant, excluding installation of pipelines (water, sewerage) necessary for the functioning of construction works
- Installation of glass tubes and hoses, including glass pipe systems in an industrial plant, excluding installation of pipelines (water, sewerage) necessary for the functioning of construction works
- Installation of ceramic tubes, cable channels, gutters, including hose systems in an industrial plant, excluding installation of pipelines (water, sewerage) necessary for the functioning of construction works
- Installation of millstones, whetstones and grinding stones
- Installation of steam generators, except central heating hot water boilers
- Installation of agricultural machinery
- Installation of metallurgy machinery
- Installation of machinery for the food, beverage and tobacco industry
- Installation of machinery for the textile, leather and apparel industry
- Installation of machinery for the paper and paperboard industry
- Installation of machinery for the plastic and rubber industry
- Installation of other specialised machinery
- Installation of medical, precision and optical equipment
- Installation of industrial boiler houses

**Not included:**

Installation of charging facilities in wall-boxes, see section f

Construction of complete warehouses, see 41001

Installation of elevators, escalators, automated doors, vacuum cleaning systems, etc., see 43241

Installation of doors, staircases, shopfittings, furniture, etc., see 43321, 43329

Erection of structural steel for warehouse storage shelves, see 43421

Installation (setting-up) of personal computers, see 62901

## **D ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY**

This section includes the generation, storage, control, distribution, trade and brokerage of electric power or of gaseous fuels for energy supply through a permanent network of lines, mains and pipes. Energy supply for industrial parks or residential buildings is included.

This section therefore includes the operation of electricity and gas utilities.

The section also includes heating and cooling (for example, steam and air conditioning supply) through a permanent network.

### **35 Electricity, gas, steam and air conditioning supply**

#### **351 Electric power generation, transmission and distribution**

This group includes the generation of electric power, transmission from generating facilities to distribution centres and distribution to end users. Trade and storage of electric power are also included.

##### **3511 Production of electricity from non-renewable sources**

###### **35111 Production of electricity from non-renewable sources**

This class includes:

- operation of generation facilities that produce electricity from non-renewable sources (e.g. natural gas, coal and other fossil fuels), and from emission-free non-renewable sources (e.g. nuclear)

**Also includes:**

– Generation of electricity from landfill gas without landfill services

**Not included:**

Production of electricity from renewable sources, see 35121, 35122, 35123, 35129

Production of electricity as part of the storage of electricity, see 35161

Pretreatment of waste for energy recovery, see 38221

##### **3512 Production of electricity from renewable sources**

###### **35121 Electricity production from waterpower**

This class includes:

- operation of generation facilities that produce electricity from renewable sources such as hydropower, tide, wave and ocean energy

**Not included:**

Production of electricity from non-renewable sources, see 3511 1

Production of electricity as part of the storage of electricity activities, see 35161

Pretreatment of waste for energy recovery, see 38221

###### **35122 Electricity production from wind power**

This class includes:

- operation of generation facilities that produce electricity from renewable sources such as on-shore and off-shore wind

**Not included:**

Production of electricity from non-renewable sources, see 3511 1

Production of electricity as part of the storage of electricity activities, see 35161

Pretreatment of waste for energy recovery, see 38221

###### **35123 Electricity production from solar energy**



This class includes:

- operation of generation facilities that produce electricity from renewable sources such as photovoltaic solar energy and thermal solar energy

**Not included:**

Production of electricity from non-renewable sources, see 3511 1

Production of electricity as part of the storage of electricity activities, see 35161

Pretreatment of waste for energy recovery, see 38221

### **35129 Other electricity production, including from biomass**

This class includes:

- operation of generation facilities that produce electricity from renewable sources, such as gaseous biofuels and geothermal energy

**Not included:**

Production of electricity from non-renewable sources, see 3511 1

Production of electricity as part of the storage of electricity activities, see 35161

Pretreatment of waste for energy recovery, see 38221

### **3513 Transmission of electricity**

#### **35131 Transmission of electricity**

This class includes:

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

### **3514 Distribution of electricity**

#### **35141 Distribution of electricity**

This class includes:

- operation of high-voltage, medium-voltage and low-voltage distribution systems (e.g. lines, poles, meters and wiring), which convey electric power received from the generation facility or the transmission system to the end user
- rental and leasing of electricity distribution networks
- distribution of electricity into electricity mains/networks

### **3515 Trade of electricity**

#### **35151 Trade of electricity**

This class includes:

- sale of electricity on own account

This class also includes:

- operation of charging facilities for electric vehicles (e.g. electric cars, motorcycles, bicycles)
- operation of charging facilities for electronic devices (e.g. mobile telephones, laptops)

**Also includes:**

- Trading with electricity and transmission capacity on the stock exchange

**Not included:**

Sale of electricity on the account of others, see 35401

### **3516 Storage of electricity**

#### **35161 Storage of electricity**

This class includes:

- conversion of electrical energy into a form of energy which can be stored, the storing of such energy, and the subsequent reconversion of such energy into electrical energy (e.g. operation of pump storage facilities, compressed air storage facilities, or battery storage facilities)

- distribution of stored electricity into electricity mains/networks

**Not included:**

Production of electricity not by storage, see 3511, 3512

## **352 Manufacture of gas, and distribution of gaseous fuels through mains**

This group includes the manufacture of gas, the storage and the distribution of natural or synthetic gas to the user through a system of mains.

### **3521 Manufacture of gas**

#### **35211 Manufacture of gas (except biogas)**

This class includes:

- production of gaseous fuels for energy supply through a gas distribution network (e.g. by carbonation of coal, gasification of lignite, electrolysis or methanisation)
- production of gaseous fuels for energy supply with a specified calorific value, by purification, blending and other processes from gases of various types, including natural gas

This class also includes:

- regasification of natural gas for distribution through mains

**Not included:**

Extraction of crude natural gas, see 06201

Production of coke oven gas, see 19101

Manufacture of refined petroleum products, see 19201

Production of liquefied petroleum gas (lpg), see 19201

Manufacture of industrial gases, see 20111

Production of hydrogen, not for energy supply through a network, see 20111

Manufacture of basic organic gases, not for energy supply through a network, see 2014

Production of blast furnace gas, see 2410

#### **35212 Manufacture of biogas**

This class includes:

- production of biogas for the purpose of gas supply (e.g. from sewage sludge, manure, waste)
- production of gaseous biofuels for energy supply through a gas distribution network

This class also includes:

- cleansing of biogas for energy supply through a permanent network

**Not included:**

Extraction of crude natural gas, see 06201

Production of coke oven gas, see 19101

Manufacture of refined petroleum products, see 19201

Production of liquefied petroleum gas (lpg), see 19201

Manufacture of industrial gases, see 20111

Production of hydrogen, not for energy supply through a network, see 20111

Manufacture of basic organic gases, not for energy supply through a network, see 2014

Production of blast furnace gas, see 2410

#### **35213 Manufacture of hydrogen**

This class includes:

- production of gaseous fuels for energy supply with a specified calorific value, by purification, blending and other processes from hydrogen

**Not included:**

Extraction of crude natural gas, see 06201

Production of coke oven gas, see 19101

Manufacture of refined petroleum products, see 19201

Production of liquefied petroleum gas (lpg), see 19201

Manufacture of industrial gases, see 20111

Production of hydrogen, not for energy supply through a network, see 20111

Manufacture of basic organic gases, not for energy supply through a network, see 2014

Production of blast furnace gas, see 2410

## **3522 Distribution of gaseous fuels through mains**

### **35221 Distribution of gaseous fuels through mains**

This class includes:

- transport, distribution and supply of gaseous fuels of all kinds through a system of mains
- rental and leasing of gas utility networks

**Not included:**

Transport, usually over long distances, of gas through pipelines, see 49501

## **3523 Trade of gas through mains**

### **35231 Trade of gas through mains**

This class includes:

- sale of gaseous fuels through mains on own account

**Also includes:**

- Trading with gas fuel and its transmission volume on the stock exchange

**Not included:**

Sale of gaseous fuels through mains on the account of others, see 35401

Wholesale of bottled gaseous fuels, see 46811

Retail sale of gaseous fuel for motor vehicles and motorcycles, see 47301

Retail sale of household fuel oil and bottled gas, see 47789

## **3524 Storage of gas as part of network supply services**

### **35241 Storage of gas as part of network supply services**

This class includes:

- storage of gaseous fuels
- storage of hydrogen gas

**Not included:**

Gas liquefaction for mine site transport, see 09101

Storage of gaseous fuels, not part of network energy supply services, see 52102

## **353 Steam and air conditioning supply**

### **3530 Steam and air conditioning supply**

#### **35301 Steam and air conditioning supply**

This class includes:

- production, collection and distribution of steam and hot water for heating, power and other purposes
- production and distribution of cooled air (e.g. for air conditioning supply)
- production and distribution of chilled water for cooling purposes
- production of ice from natural water for cooling purposes

This class also includes:

- storage of thermal energy

**Not included:**

Manufacturing of edible ice, see 10521

Production of heat/steam by conversion of waste materials, see 38221

**354 Activities of brokers and agents for electric power and natural gas**

**3540 Activities of brokers and agents for electric power and natural gas**

**35401 Activities of brokers and agents for electric power and natural gas**

This class includes:

- activities of brokers or agents, who arrange the sale of electricity via power distribution systems operated by others
- activities of gas brokers or agents, who arrange the sale of gaseous fuels via gas distribution systems operated by others
- activities of brokers and agents for commodity and distribution capacity exchanges for gaseous fuels
- activities of brokers and agents for the operation of electricity distribution and transmission capacity exchanges for electric power

**Not included:**

Storage and distribution or provision of electric power to the user (through a system of mains) by the producer (own account), see 351

Storage and distribution or provision of gaseous fuels to the user (through a system of mains) by the producer (own account), see 352

Intermediation service activities for the transport of gaseous fuels, see 52311

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

This section includes activities related to the management, collection, pretreatment, recovery and disposal, of various forms of waste (for example, solid or non-solid industrial or household waste) and its organisation.

The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Secondary raw materials are materials and products which can be used as raw materials by simple reuse, or via recycling and recovery of waste. Activities of water supply are also grouped in this section, since they are often carried out in connection with, or by units also engaged in, the treatment of sewage.

The activities also include remediation of contaminated buildings and sites, soil, surface and groundwater (for example, oceans, mangroves, seas), and so on.

Units that usually take over their clients' waste procedures and become the customer of the waste hauler, and then in turn charge their clients for waste services, are classified in division 38. Even if these units do not render the corresponding services themselves, they are responsible for their fulfilment. This activity is regarded as the complete outsourcing of a service.

**36 Water collection, treatment and supply**

This division includes the collection, treatment and distribution of water to the end user. Collection of water from various sources, as well as distribution by various means is included.

**360 Water collection, treatment and supply**

**3600 Water collection, treatment and supply**

**36001 Water collection, treatment and supply**

Water supply through a distribution network that supplies domestic water with a capacity of more than 10 m<sup>3</sup> per day or that is used by more than 50 permanent consumers.

This also includes the operation of irrigation systems, but does not include field sprinkling and similar activities that support agriculture.

This class includes:

- abstraction of water from rivers, lakes and groundwater

- treatment of water for the water supply
- desalting of sea or groundwater to produce water as the principal product of interest
- distribution of water through mains, by trucks or other means
- rainwater collection

This class also includes:

- operation of irrigation canals
- rental and leasing of water distribution networks

**Also includes:**

- Operation of irrigation equipment

**Not included:**

Provision of irrigation services for agricultural purposes, see 01611

Production of natural mineral waters and other bottled waters, see 11071

Treatment of wastewater in order to prevent pollution, see 37001

Installation of water meters, see 43222

Transport of water via pipelines, not through mains, see 49501

Water meter reading by third parties, see 82991

### **36002 Supply of water intended for human consumption**

Collection, processing and delivery of water for household and industrial use (of various origins) and delivery to the consumer by various means, e water supply of less than 10 m3 per day or used by less than 50 permanent consumers.

**Also includes:**

- Operation of pumping stations

**Not included:**

Provision of irrigation services for agricultural purposes, see 01611

Production of natural mineral waters and other bottled waters, see 11071

Treatment of wastewater in order to prevent pollution, see 37001

Installation of water meters, see 43222

Transport of water via pipelines, not through mains, see 49501

Water meter reading by third parties, see 82991

## **37 Sewerage**

This division includes the operation of sewerage systems or sewage treatment facilities, which collect, treat and discharge sewage into water bodies or operate surface impoundment.

This division also includes the operation of wastewater treatment facilities for reuse (for example, agricultural, industrial and road cleaning wastewater or collected rainwater).

### **370 Sewerage**

### **3700 Sewerage**

#### **37001 Sewerage and wastewater management**

This class includes:

- operation of wastewater treatment facilities for reuse (e.g. of agricultural, industrial and road cleaning wastewater or collected rainwater), or for artificial recharge or augmentation of groundwater bodies
- collection and transport of wastewater from users (e.g. households or industrial units)
- collection and transport of rainwater by means of sewerage networks, collectors, tanks and other means of transport (e.g. sewage vehicles, etc.)
- maintenance and cleaning of sewers and drains, including sewer rodding

This class also includes:

- freeze-drying of sewage sludge by wastewater treatment plants
- emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage
- servicing of chemical toilets

**Also includes:**

- Treatment (cleaning) of wastewater by means of physical, chemical and biological processes (e.g. dilution, screening, filtering, sedimentation, etc.)
- Treatment of swimming pool water and industrial wastewater
- Faecal collection

**Not included:**

Decontamination of surface water and groundwater at the place of pollution, see 39001

Construction or repair of sewerage systems, see 42211

Cleaning and unblocking of drainpipes in buildings, see 43222

Rental of portable toilets, see 77399

Further treatment of sludge extracted from wastewater, see division 38

Anaerobic digestion, see 382

Aerobic treatment, such as composting, see 38211

Incineration with energy recovery, see 38221

Incineration without energy recovery, see 38311

## **38 Waste collection, recovery and disposal activities**

This division includes the collection, pretreatment for recovery or disposal, recovery and disposal of waste materials and its organisation. Collection of waste which solely supports the subsequent recovery or disposal of the collected waste by the same unit is to be regarded as waste recovery or as a disposal activity.

This division also includes:

- local hauling of waste materials and the operation of materials recovery facilities, i.e. facilities that transform waste, including scrap, whether sorted or not, into secondary raw materials
- activities of units implementing producer responsibility obligations for the management of waste on behalf of the original waste producers. These organisations usually bear the responsibility for the treatment of waste, delegated to them from the original producers of products or packaging.

Activities may include the operation of return, collection and recovery systems for used packaging or packaging waste or for the acceptance and treatment of returned or used products.

### **381 Waste collection**

This group includes the collection of waste from households and businesses (for example, by means of bins, containers). It includes collection of non-hazardous and hazardous waste (for example, diapers, used batteries, demolition waste, waste oil from households and ships).

#### **3811 Collection of non-hazardous waste**

##### **38111 Collection of non-hazardous waste**

This class includes:

- collection of non-hazardous solid waste (i.e. garbage) within a local area (e.g. from households and businesses), by means of refuse bins, wheeled bins and containers, which may contain mixed recoverable materials
- collection of recyclable materials (separated or not)
- collection of non-hazardous waste of animal or vegetal origin
- collection of used cooking oils and fats
- collection of refuse in public places
- collection of yard waste

This class also includes:

- collection of construction and demolition waste

- collection and removal of debris
- collection of waste output of industrial plants
- operation of waste transfer facilities for non-hazardous waste

**Also includes:**

- Collection of recyclable materials
- Operation of waste collection centres

**Not included:**

Collection of sewage, see division 37

Collection of hazardous waste, see 38121

Operation of facilities for sorting recoverable waste, see 382

Operation of recovery facilities, see 382

Operation of landfills for the disposal of non-hazardous waste and permanent storage of non-hazardous waste, see 38321

## **3812 Collection of hazardous waste**

### **38121 Collection of hazardous waste**

This class includes the collection of hazardous waste (for example, explosive, oxidising, flammable toxic, irritant, carcinogenic, corrosive, infectious and other substances) and preparations harmful for human health and the environment. The activities may also include identification, treatment, packaging and labelling of waste for the purposes of transport.

This class includes:

collection of hazardous waste, e.g.:

- used oil from ships or garages
- paints and varnishes
- biohazardous waste
- hazardous waste of animal origin
- nuclear waste
- collection of expired pharmaceuticals
- used batteries

This class also includes:

- operation of waste transfer facilities for hazardous waste

**Also includes:**

- Operation of waste transfer stations for hazardous waste

**Not included:**

Collection of non-hazardous waste, see 38111

Operation of landfills for the disposal of hazardous waste and permanent storage of hazardous waste, see 38321

Remediation and clean-up of contaminated buildings, mine sites, soil or groundwater (e.g. asbestos removal), see 39001

## **382 Waste recovery**

This group includes waste pretreatment and recovery of both non-hazardous and hazardous waste. Included are materials recovery, energy recovery resulting from thermal treatment of waste and other forms of waste recovery. Treatment prior to recovery of various forms of waste by different means is also included in the group.

### **3821 Materials recovery**

#### **38211 Materials recovery**

This class includes the processing of metal and non-metal waste, including scrap and other articles into secondary raw materials.

Further included is the recovery of materials from waste streams in the form of: (1) separating and sorting recoverable materials from non-hazardous waste streams; or (2) separating and sorting of commingled recoverable materials (for example, paper, plastics, used beverage cans and metals) into distinct categories.

Examples of the mechanical or chemical transformation processes that are undertaken include:

- mechanical crushing and shredding of metal waste (e.g. from used cars, washing machines or motorcycles)
- mechanical reduction of large iron pieces (e.g. railway wagons)
- recovery of iron from clinker
- reclaiming metals out of photographic waste (e.g. fixer solution or photographic films and paper)
- dismantling of wrecks of any type (automobiles, ships, computers, televisions and other equipment) for materials recovery
- producing of rubber powder from rubber waste and scrap, including decontamination, division (elimination) of fractions and devulcanising
- sorting and mechanical processing (e.g. cleaning, grinding) of plastics to produce secondary raw materials
- processing (ageing, cleaning, sorting) of incineration bottom ash into secondary raw materials (metals, aggregates)
- crushing, cleaning and sorting of glass
- crushing, cleaning and sorting of other waste (e.g. demolition waste to obtain secondary raw materials)
- processing of food, beverage and tobacco waste and residual substances into secondary raw materials
- recovery of waste oil, processing of used cooking oils and fats into secondary raw materials
- extraction of silver from waste chemicals, other than by electrolytic refining
- recovery of phosphorus from the incineration of sewage sludge
- recovery of textile and clothing products by mechanical, thermal or chemical processes
- production of waste compost
- production of biogas from waste, not for the purpose of gas or energy supply

**Also includes:**

- Demolition of asphalt waste
- Disassembly of television sets

**Not included:**

Manufacture of new final products from secondary raw materials, whether or not self-manufactured (e.g. spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or the production of metal from metal scrap), see corresponding classes in section c

Reprocessing of nuclear fuels, see 20131

Remelting of plastics to produce granulates or compounds, see 20161

Remelting ferrous waste and scrap, see 24101

Production of biogas from waste for gas supply, see 35211

Energy recovery during waste thermal treatment, see 38221

Disposal of waste without recovery and treatment prior to disposal, see 383

Wholesale of recoverable materials, see 46871

## **3822 Energy recovery**

### **38221 Energy recovery**

This class includes pretreatment of waste for energy recovery, conversion of waste materials (for example, into usable heat or electricity), through a variety of processes, which include thermal treatment.

This class also includes the activities of waste-to-energy plants.

**Not included:**

Landfill gas recovery for gas supply, see 35211

## **3823 Other waste recovery**



### **38231 Other waste recovery**

This class includes:

- preparation of sewage sludge for land treatment resulting in benefits to agriculture or ecological improvement
- preparation of non-hazardous waste for reclamation in excavated areas or for engineering purposes in landscaping

**Not included:**

Production of biogas from sewage sludge, see 35212

Back-filling without related preparation activities (e.g. preparation of non-hazardous waste for engineering purposes in landscaping), see division 42

### **383 Waste disposal without recovery**

This group includes waste disposal of both non-hazardous and hazardous waste. Included are thermal treatment without energy recovery, landfilling, release in bodies of water and permanent storage of waste. Treatment prior to disposal of various forms of waste by different means (for example, the treatment of organic waste with the aim of disposal; the treatment and disposal of toxic live or dead animals and other contaminated waste; the treatment and disposal of transitional radioactive waste from hospitals, etc.) are also included.

This group also includes burial or ploughing under of refuse; disposal of used goods to eliminate harmful waste.

### **3831 Incineration without energy recovery**

#### **38311 Incineration without energy recovery**

This class includes the disposal and treatment prior to disposal of waste by combustion or thermal treatment without energy recovery.

**Not included:**

Thermal treatment with the resulting production of energy, see 38221

### **3832 Landfilling or permanent storage**

#### **38321 Landfilling or permanent storage**

This class includes the disposal and treatment prior to disposal of non-hazardous or hazardous waste, whether the waste is solid or not, onto or into land (i.e. underground), or in permanent waste storage facilities or sites.

This class includes:

- operation of landfills for the disposal of waste
- treatment of organic waste for landfilling or permanent storage
- disposal of by-products of animal origin in landfills

This class also includes:

- permanent underground storage of waste in a deep geological cavity (e.g. in salt or potassium mines)
- storage of captured carbon dioxide

**Not included:**

Operation of facilities where waste is unloaded for further transport, see 381

Operation of facilities where recoverable materials are sorted, see 38211

Decontamination, cleaning up land, water and toxic material abatement, see 39001

### **3833 Other waste disposal**

#### **38331 Other waste disposal**

This class includes:

- release of liquid waste to seas/oceans or other water bodies, including seabed insertion
- injection of pumpable discards into wells, salt domes or naturally occurring repositories

**Not included:**

Operation of facilities where recoverable materials are sorted, see 38211

Energy recovery by thermal treatment of waste, see 38221

Decontamination, cleaning up land, water and toxic material abatement, see 39001

### **39 Remediation activities and other waste management service activities**

This division includes the provision of remediation services (for example, cleaning up contaminated buildings, sites, soil, surface or groundwater).

### **390 Remediation activities and other waste management service activities**

### **3900 Remediation activities and other waste management service activities**

### **39001 Remediation activities and other waste management service activities**

This class includes:

- decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using (e.g. mechanical, chemical or biological methods)
- decontamination of industrial plants or sites, including nuclear plants and sites
- decontamination and cleaning up of surface water following accidental pollution (e.g. through collection of pollutants or through application of chemicals)
- cleaning up oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas
- asbestos, lead paint and other toxic material abatement
- clearing of landmines, etc., including detonation at the site
- other specialised pollution-control activities
- carbon capture activities
- remediation of mining sites

This class also includes:

- site remediation containment, control and monitoring services

**Not included:**

Pest control in agriculture, see 01611

Purification of water for water supply purposes, see 36001, 36002

Treatment of waste with recovery, see 382

Treatment of waste for disposal, see 383

Storage of captured carbon dioxide (co2), see 3832

Civil engineering projects for the rehabilitation of mining sites, see section f

Outdoor sweeping and watering of streets, see 81231

## **F CONSTRUCTION**

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

General construction is the construction of entire buildings (for example, homes, offices, stores as well as utility buildings or farm buildings). It also includes the construction of civil engineering works (for example, motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities).

This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out. A main contractor that carries the overall responsibility for a construction project is classified here.

Further included is the repair of buildings and engineering works. Maintenance, repair and installation of equipment that forms an integral part of buildings (for example, escalators or air-conditioning systems) is classified as construction in section F, if carried out at the construction site.

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

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

This section also includes:

- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings

## **41 Construction of residential and non-residential buildings**

This division includes general construction of buildings of all types and sizes. It includes construction, repair, additions and alterations as well as the erection of prefabricated buildings on site and those of a temporary nature.

Further included is the construction of entire buildings (for example, homes, offices, stores as well as utility buildings or farm buildings).

### **410 Construction of residential and non-residential buildings**

#### **4100 Construction of residential and non-residential buildings**

##### **41001 Construction of residential and non-residential buildings**

This class includes the construction of complete residential or non-residential buildings, as well as additions and alterations. Outsourcing parts or the whole construction process is possible. If only specialised parts of the construction process are carried out, the activity is classified in division 43.

This class includes:

- erection of prefabricated buildings requiring on-site assembly

Construction of all types of buildings:

- residential buildings
- buildings for industrial production (e.g. factories, workshops)
- hospital, school and office buildings
- hotel, store, shopping centre and restaurant buildings
- airport buildings
- indoor sports facilities
- parking garages, including underground parking garages
- warehouse buildings
- religious buildings

This class also includes:

- complete remodelling or renovating of existing residential or non-residential buildings involving several specialised construction activities
- construction of air-supported buildings (e.g. air domes)

**Also includes:**

- Erection/installation of timber or plastic buildings
- Restoration of residential building
- Interior restoration of manors
- Installation/erection of self-made timber buildings

**Not included:**

Construction of industrial facilities, except buildings, see 42991

Development of building projects, for later sale, see 68121

Architectural and engineering activities, see 711

Project management for construction, see 711

## **42 Civil engineering**

This division includes general construction for civil engineering objects. It includes new work, repair, additions and alterations, the erection of prefabricated objects on site and also those of a temporary nature.

Further included is the construction of heavy constructions (for example, motorways, roads, power plants, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, outdoor sports facilities). This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out.

## **421 Construction of roads and railways**

### **4211 Construction of roads and motorways**

#### **42111 Construction of roads and motorways**

This class includes:

- construction of motorways, streets, roads, other vehicular and pedestrian ways
- surface work (e.g. paving of roads, motorways or bridges with asphalt, concrete, stone)
- construction of airfield runways
- construction of rough, unpaved mountain bike pathways or trails

**Also includes:**

- Construction of cycle tracks
- Construction of airfield runways
- Repair and maintenance of roads and motorways
- Installation of curb stones

**Not included:**

Installation of street lighting and electrical signals, see 43211, 43212

Road painting and other marking of streets, see 43501

Installation of crash barriers, traffic signs, etc., see 43501

Project management for construction, see 711

Engineering activities, see 71121, 71129

Cleaning of roads, see 81231

### **4212 Construction of railways and underground railways**

#### **42121 Construction of railways and underground railways**

This class includes:

- construction of railways, underground railways and subways
- construction of electricity overhead lines and conductor rails for railways

**Also includes:**

- Spreading of gravel and installation of railway tracks
- Installation of switch devices, switches and crossovers
- Construction of railway control and protection facilities
- Construction of cable railways
- Construction of railway electrification systems
- Renovation and repair works of railways
- Maintenance and repair of railways and underground railways

**Not included:**

Installation of lighting and electrical signals, see 43211, 43212

Project management for construction, see 711

Engineering activities, see 71121

### **4213 Construction of bridges and tunnels**

#### **42131 Construction of bridges and tunnels**

This class includes:

- construction of bridges (e.g. for elevated motorways and railways)
- construction of tunnels, including those for motorways and railways

**Also includes:**

- Maintenance and repair of bridges and tunnels

**Not included:**

Construction of railways, see 42121

Installation of lighting and electrical signals, see 43211, 43212

Project management for construction, see 711

Engineering activities, see 71121

## **422 Construction of utility projects**

### **4221 Construction of utility projects for fluids**

#### **42211 Construction of utility projects for fluids**

This class includes the construction of utility distribution lines for transportation of fluids, including gas, and related buildings and structures that are integral part of these systems.

This class includes:

construction of civil engineering structures for:

- long-distance, underwater and urban pipelines
- water mains and water lines
- irrigation systems (canals)
- reservoirs
- construction of:
- sewerage systems, including repair
- sewage treatment and disposal plants
- pumping stations

**Also includes:**

- Construction of drainage systems
- General construction of sewage treatment plants
- Maintenance and repair of water, gas and sewerage lines
- Assembly of external piping of buildings (includes processing necessary for the preparation of pressure pipes or pipe systems, including related design and construction work)

**Not included:**

Installation of water and wastewater pipes in buildings, see 43222

Project management activities related to civil engineering works, see 71121

Camera inspections in wastewater, water and gas pipes, not associated with repair or installation, see 71209

#### **42212 Drilling and closure of water wells and boreholes**

This class includes:

- water well digging and drilling, liquidation
- installation of pipe systems and pumps of water wells

This class also includes:

- geothermal drilling

**Also includes:**

- Construction of dug wells

**Not included:**

Installation of water and wastewater pipes in buildings, see 43222

Project management activities related to civil engineering works, see 71121

Camera inspections in wastewater, water and gas pipes, not associated with repair or installation, see 71209

## **4222 Construction of utility projects for electricity and telecommunications**

### **42221 Construction of utility projects for electricity and telecommunications**

This class includes the construction of distribution lines for electricity and telecommunication and related buildings and structures that are integral part of these systems.

This class includes:

- construction of civil engineering structures for: long-distance and urban communication and power lines; power plants (e.g. solar and wind energy farms)
- construction of stations for distribution of electricity (e.g. for electric vehicles)

#### **Also includes:**

- General construction, including repair of electricity cable lines
- General construction, including repair of electricity underground or submerged cable lines (long-distance lines)
- General construction, including repair of overhead power lines, including railway electricity supply lines
- General construction, including repair of overhead communication lines and cable connection systems, including aboveground and submerged cable networks
- General construction of antennas and transmission stations
- General construction of power stations
- Installation of wind turbines
- Maintenance and repair of electricity and communication networks

#### **Not included:**

Construction of electricity overhead lines and conductor rails for railways, see 42121

Construction of dams and dykes for hydroelectric power plants, see 42911

Installation of photovoltaic systems on buildings, see 43211

Electrical installation of accumulator chargers (e.g. for electric vehicles), see 43211

Project management activities related to civil engineering works, see 71121

## **429 Construction of other civil engineering projects**

### **4291 Construction of water projects**

#### **42911 Construction of water projects**

This class includes:

- dredging of waterways (e.g. harbour basins, rivers)

Construction and reconstruction of, e.g.:

- waterways, harbour basins, rivers, marinas
- hydromechanical structures (e.g. locks, lifts, sluices, slipways)
- dams and dykes

#### **Also includes:**

- General construction, including repair of boat harbours, sluices, berths, piers, docks and other shore and port installations
- General construction, including repair of dams and other retaining walls
- General construction, including repair of sluices, sluice gates, chambers and channels, slipways and other hydromechanical installations
- Underwater works by scuba divers, divers and others
- Removal of stones and mud and other water construction work

- Construction of hydrotechnical facilities

**Not included:**

Construction of underwater pipelines, see 42211

Laying of underwater cables, see 42221

Project management activities related to civil engineering works, see 71121

## **4299 Construction of other civil engineering projects n.e.c.**

### **42991 Construction of other civil engineering projects n.e.c.**

This class includes:

- construction of industrial facilities, except buildings, e.g.: mining facilities (e.g. shafts, towers, tunnels); refineries; chemical plants; grain storage systems
- construction of other facilities, except buildings, e.g.: outdoor sports facilities
- construction of playgrounds
- construction of non-prefabricated swimming pools

**Also includes:**

- General construction of sports and recreation facilities (except buildings):
- Sports facilities (e.g. stadiums and sports grounds, ice rinks, tennis courts, waters sports facilities, motodromes, velodromes and hippodromes, etc.)
- Recreation and entertainment facilities (e.g. golf courses, beach facilities, amusement and recreation park facilities, etc.)
- Land subdivision into plots with land improvement (e.g. construction of roads, development of residential infrastructure, etc.)
- General construction of industrial facilities (except buildings):
- Mine and quarry facilities (e.g. loading points, ventilation shafts, underground tunnels and drifts)
- Pharmaceutical industry facilities
- Other special facilities, e.g. iron foundries

**Not included:**

Installation of industrial machinery and equipment, see 33201

Construction of buildings used for indoor sports, see 41001

Subdividing and improving of self-owned land for later sale, see 68121

Project management activities related to civil engineering works, see 71121

## **43 Specialised construction activities**

This division includes specialised activities (special trades) in the construction of buildings and civil engineering objects or preparation of same. These activities are usually specialised in one aspect common to different structures, requiring specialised skills or equipment. Specialised construction works are generally performed by subcontractors on behalf of a contractor whose activities fall under divisions 41 or 42. Repair is usually performed without subcontracting.

Further included is the installation of all types of utilities that make the construction function as such. These activities are usually performed at the site of the construction, although parts of the job may be carried out off site.

This division includes electrical, plumbing and other offshore construction installation on floating platforms.

The rental of equipment with an operator is classified under the associated construction activity.

This division also includes:

- specialised construction activities carried out as repair and maintenance
- completion or finishing of buildings and other constructions

## **431 Demolition and site preparation**

This group includes activities of preparing a site for subsequent construction activities, including the removal of previously existing structures.

### **4311 Demolition**

### **43111 Demolition**

This class includes:

- demolition, dismantling or wrecking of buildings and other structures

**Also includes:**

- Including demolition and wrecking of streets and highways

### **4312 Site preparation**

#### **43121 Site formation and clearance work**

This class includes:

- clearing of building sites

This class also includes:

- overburden removal and contouring of land at construction sites

**Also includes:**

- Consolidation of soil; removal of rocks
- Sieving of soil

**Not included:**

Drilling of production oil or gas wells, see 06101, 06201

Test drilling, associated with extraction of petroleum or gas, see 09101

Test drilling and boring support services (e.g. associated with mining activities), see 09901

Decontamination of soil, see 39001

Water well drilling, see 42212

Shaft sinking, see 43501

#### **43122 Land drainage and land reclamation works**

This class includes:

- building site drainage
- drainage of agricultural or forestry land

**Also includes:**

- Land improvement cooperatives

**Not included:**

Drilling of production oil or gas wells, see 06101, 06201

Test drilling, associated with extraction of petroleum or gas, see 09101

Test drilling and boring support services (e.g. associated with mining activities), see 09901

Decontamination of soil, see 39001

Water well drilling, see 42212

Shaft sinking, see 43501

#### **43129 Other earth and soil works**

This class includes:

- earth moving (e.g. excavation, landfill, levelling, trench digging, blasting)

This class also includes:

- site preparation for mining and other development and preparation of mineral properties and sites, except oil and gas sites
- site preparation for archaeological excavation

**Also includes:**

- Soil dredging, soil transplantation work, construction site profiling



- Horizontal drilling for laying cables
- Soil transplantation

**Not included:**

Drilling of production oil or gas wells, see 06101, 06201

Test drilling, associated with extraction of petroleum or gas, see 09101

Test drilling and boring support services (e.g. associated with mining activities), see 09901

Decontamination of soil, see 39001

Water well drilling, see 42212

Shaft sinking, see 43501

## **4313 Test drilling and boring**

### **43131 Test drilling and boring**

This class includes:

- test drilling, test boring and core sampling for construction, geophysical, geological or similar purposes

**Not included:**

Drilling of production oil or gas wells, see 06101, 06201

Test drilling, associated with extraction of petroleum or gas, see 09101

Test drilling and boring support services (e.g. associated with mining activities), see 09901

Water well drilling, see 42212

Geothermal drilling, see 42212

Shaft sinking, see 43501

Exploration of oilfields and gas fields, geophysical, geological and seismic surveying, see 71122

## **432 Electrical, plumbing and other construction installation activities**

This group includes installation activities that support the functioning of a building, including the installation of electrical systems, plumbing (water, gas and sewerage systems), heat and air-conditioning systems, elevators, and so on.

### **4321 Electrical installation**

#### **43211 Electrical installation work**

This class includes the installation, repair and maintenance of electrical systems in all types of buildings and civil engineering structures.

This class includes:

- installation of chargers for electric vehicles

Installation of:

- electrical wiring and fittings
- lighting systems
- street lighting
- airport runway lighting
- photovoltaic systems on buildings
- power storage systems

This class also includes:

- connecting of electric appliances and household equipment, including baseboard heating

**Also includes:**

- Electrical works related to the installation of electrical equipment
- Installation of electrical wiring and equipment for emergency systems
- Installation of electric solar energy collectors
- Installation of electricity meters

- Connection and installation of reusable electrical gauges
- Installation of electricity consumption readers (installed on an electricity meter)
- Installation of electric heat meters
- Installation of electrical stands for exhibitions
- Upkeep, maintenance and repair of street lighting

**Not included:**

Construction of distribution lines for electricity and telecommunication, see 42221

Construction of solar and wind energy farms, see 42221

Construction of stations for distribution of electricity (e.g. for electrical vehicles), see 42221

Installation of lightning conductors, see 43241

Monitoring and remote monitoring of electronic security systems (e.g. burglar alarms and fire alarms, including their installation and maintenance), see 80091

## **43212 Installation of signalling systems**

This class includes the installation, repair and maintenance of signalling systems in all types of buildings and civil engineering structures.

This class includes:

- installation of: fire alarms; burglar-alarm systems
- electrical signalling systems

**Also includes:**

- Installation of emergency and security alarms without subsequent monitoring service
- Installation of smoke detectors

**Not included:**

Construction of distribution lines for electricity and telecommunication, see 42221

Construction of solar and wind energy farms, see 42221

Construction of stations for distribution of electricity (e.g. for electrical vehicles), see 42221

Installation of lightning conductors, see 43241

Monitoring and remote monitoring of electronic security systems (e.g. burglar alarms and fire alarms, including their installation and maintenance), see 80091

## **43213 Installation of telecommunication wirings and antennas**

This class includes the installation, repair and maintenance of telecommunication wirings and antennas in all types of buildings and civil engineering structures.

This class includes:

installation of:

- telecommunication wiring
- computer network and cable television wiring, including fibre-optic
- satellite dishes

**Also includes:**

- Low-current work
- Construction of mobile telecommunication masts
- Installation of electric door locks, door intercom systems (without monitoring)

**Not included:**

Construction of distribution lines for electricity and telecommunication, see 42221

Construction of solar and wind energy farms, see 42221

Construction of stations for distribution of electricity (e.g. for electrical vehicles), see 42221

Installation of lightning conductors, see 43241

Monitoring and remote monitoring of electronic security systems (e.g. burglar alarms and fire alarms, including their installation and maintenance), see 80091

## **4322 Plumbing, heat and air-conditioning installation**

### **43221 Installation, maintenance and repair of heating, ventilation and air conditioning equipment**

This class includes the installation, repair and maintenance of plumbing, heating and air-conditioning systems, including additions and alterations.

This class includes:

- installation, maintenance and repair of: heating systems (e.g. heat pumps, solar thermal collectors); furnaces, cooling towers; ventilation and air-conditioning equipment and ducts; gas fittings; steam piping
- ductwork installation

This class also includes:

- installation of medical gas distribution systems in hospitals

#### **Also includes:**

- Connecting of devices to the regional heating system
- Maintenance and repair of domestic hot-water boilers
- Installation of cooling systems for cooling buildings, installation of heat pumps for heating and cooling buildings, repair and maintenance of these devices (including extensions, modifications)
- Installation of non-industrial boilers/ovens
- Repair of central heating systems

#### **Not included:**

Installation of electric baseboard heating, see 43211

Camera inspections in air ducts, water and gas pipes, and other liquids without repair or installation, see 71209

Maintenance and repair of industrial central heating systems, see 33111

Installation, maintenance and repair of industrial air-conditioning and refrigeration equipment, see 33121 or 33201

Electrical works connected with installation of solar energy collectors and electric baseboard heating, see 43211

Chimney cleaning, see 81221

### **43222 Installation, maintenance and repair of plumbing and sanitary equipment**

This class includes the installation, repair and maintenance of plumbing systems, including additions and alterations.

This class includes:

- installation, maintenance and repair of: plumbing and sanitary equipment; sprinkler systems (e.g. fire and lawn sprinkler systems)

#### **Also includes:**

- Maintenance and repair of vulcanised rubber pipes, hoses, tubes
- Maintenance and repair of plastic tubes and hoses, including hose systems
- Maintenance and repair of glass tubes, including glass tube systems
- Maintenance and repair of ceramic tubes, cable channels, gutters, including hose systems
- Construction works of hot-water and cold-water pipelines
- Installation of stationary fire extinguishing systems for pressurised water (including water hydrants with hoses and sprinklers)
- Maintenance and repair of water meters

#### **Not included:**

Installation of electric baseboard heating, see 43211

Camera inspections in air ducts, water and gas pipes, and other liquids without repair or installation, see 71209

Maintenance and repair of industrial central heating systems, see 33111

Installation, maintenance and repair of industrial air-conditioning and refrigeration equipment, see 33121 or 33201

Electrical works connected with installation of solar energy collectors and electric baseboard heating, see 43211

Chimney cleaning, see 81221

## **43223 Construction or installation of masonry stoves, ovens and fireplaces**

This class includes:

- construction or installation of masonry heater stoves

### **Also includes:**

- Stacking of chimneys and furnaces

### **Not included:**

Installation of electric baseboard heating, see 43211

Camera inspections in air ducts, water and gas pipes, and other liquids without repair or installation, see 71209

Maintenance and repair of industrial central heating systems, see 33111

Installation, maintenance and repair of industrial air-conditioning and refrigeration equipment, see 33121 or 33201

Electrical works connected with installation of solar energy collectors and electric baseboard heating, see 43211

Chimney cleaning, see 81221

## **4323 Installation of insulation**

### **43231 Installation of insulation**

This class includes:

- thermal insulation works (e.g. for pipes, boilers and ducts, interior or exterior, including cladding for insulation)
- sound insulation works
- vibration insulation works
- fireproofing works
- hydro insulation
- internal insulation of roofs

### **Also includes:**

- Filling of external joints

### **Not included:**

External insulation of roofs, see 43411

Waterproofing of roofs, see 43411

Works connected with acoustic properties of building/room, see 43351

Buildings moisture protection and defence, see 43999

## **4324 Other construction installation**

### **43241 Other construction installation**

This class includes the installation, repair and maintenance of equipment other than electrical, plumbing, heating and air-conditioning systems or industrial machinery in buildings and civil engineering structures.

This class includes:

- installation in buildings or other construction projects of: elevators, escalators, including stairlifts; automated and revolving doors; lightning conductors; vacuum cleaning systems; blinds and awnings
- installation of fences, railings and fire escape staircases
- installation of signs, whether illuminated or not
- installation and replacement of locks
- installation of automatic systems on buildings (e.g. for opening windows and doors)

This class also includes:

- installation of equipment for the personal safety of builders (e.g. to secure lifelines)

### **Also includes:**

- Installation, maintenance and repair of travelators
- Installation of window coverings, sun blinds, etc.
- Installation of signs and markers (illuminated or not)
- Installation of electrical insulators on power lines
- Installation of fences and gates

**Not included:**

Installation of industrial machinery, see 33201

## **433 Building completion and finishing**

### **4331 Plastering**

#### **43311 Plastering**

This class includes:

- application in buildings or other construction projects of interior and exterior plaster or stucco, including related lathing materials
- dry-walling of walls and plastering of ceilings

**Not included:**

Sound insulation works

### **4332 Joinery installation**

#### **43321 Installation of doors, windows and staircases of wood or other materials**

This class includes:

- installation of doors (except automated and revolving), windows, door and window frames, of wood or other materials
- installation of staircases

**Also includes:**

- Installation of shutters, garage doors, etc. made of wood or other materials
- Reinforcing of front doors and installation of reinforced doors
- Installation of fireproof doors

**Not included:**

Installation of automated and revolving doors, see 43241

Rental and leasing of stands and stalls (e.g. for exhibitions or fairs), see 77399

#### **43329 Other joinery installation**

This class includes:

- installation of fitted kitchens, built-in cupboards, shopfittings; etc.
- interior completion (e.g. of ceilings and movable partitions)
- installation works for conservatories, verandas and balconies, of wood or other materials
- assembly of stands and stalls (e.g. at markets, exhibitions, fairs)

**Also includes:**

- Installation of wood lining and panels
- Installation of wooden grates covering radiators
- Installation of greenhouses
- Construction carpentry with different materials

**Not included:**

Installation of automated and revolving doors, see 43241

Rental and leasing of stands and stalls (e.g. for exhibitions or fairs), see 77399

### **4333 Floor and wall covering**

## **43331 Floor and wall covering**

This class includes:

laying, tiling, hanging or fitting in buildings or within other constructions of:

- ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting
- parquet and other wooden floor coverings, wooden wall coverings
- carpets and linoleum floor coverings, including of rubber or plastic
- terrazzo, marble, granite or slate floor or wall coverings
- wallpaper

This class also includes:

- sanding, polishing and sealing of parquet and other wooden floor coverings

### **Also includes:**

- Preparation/casting of terrazzo floor on site
- Installation of timber floors, timber floor and wall coverings, including parquet
- Waxing, polishing and other finishing related to installation work
- Removal of wallpaper
- Cladding furnaces with ceramic stones or tiles (except stacking of furnaces)
- Tiling of floors and walls

### **Not included:**

Wall cladding for exterior walls, see 43351

## **4334 Painting and glazing**

### **43341 Painting and glazing**

This class includes:

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

This class also includes:

- coating of metals on buildings and civil engineering structures

### **Also includes:**

- Painting of fences, grates, door and window frames, etc.
- Painting of roofs
- Removal of paint
- Installation of window panes, glass covers, mirror walls and other glass elements
- Finishing works related to painting and glazing

### **Not included:**

Waterproofing of roofs, see 43411

Installation of windows, see 43321

Road painting and other marking of streets, see 43501

## **4335 Other building completion and finishing**

### **43351 Other building completion and finishing**

This class includes the finishing work which concludes the construction of a building.

This class includes:

- installation of prefabricated metal sheets, steel parts, profiles, etc.
- ornamentation fitting works on buildings

- cladding for exterior walls
- erection of curtain walls
- other building completion and finishing work n.e.c.

**Also includes:**

- Installation of standard or customised sheet metal details
- Metal works for design purposes
- Installation of grates (except wooden) covering radiators
- Work related to acoustic properties of building/room (e.g. installation of acoustic panels, boards and other acoustic materials on interior walls and ceilings of buildings)
- Installation of solar protection film on windows
- Installation of movable metal partitions and metal suspended ceilings

**Not included:**

Installation of large-scale shelving (e.g. in shops or warehouses (not an integral part of the building)), see 33201

Installation of acoustic panels, tiles and similar materials, see 43231

Interior design activities, see 74131

General interior cleaning of buildings and other structures, see 81211

Specialised interior and exterior cleaning of buildings, see 81221

Steam cleaning, sandblasting and similar activities for building exteriors, see 81221

## **434 Specialised construction activities in construction of buildings**

### **4341 Roofing activities**

#### **43411 Roofing activities**

This class includes:

- roof framing works
- installation of roof trusses
- external insulation of roofs
- laying of roof coverings
- installation of insulation in roofs
- waterproofing of roofs
- installation of drains, eaves gutters and rainwater pipes
- installation of roof lights and roof access hatches
- installation of snowguards on pitched roofs
- installation of roof safety equipment

**Not included:**

Internal insulation of roofs, see 43231

Painting of roofs, see 43341

### **4342 Other specialised construction activities in construction of buildings**

#### **43421 Other specialised construction activities in construction of buildings**

This class includes:

construction activities specialising in one aspect common to construction of buildings, requiring specialised skills or equipment:

- construction of foundations for buildings, including piledriving
- de-humidification of buildings
- erection of prefabricated, not self-manufactured, structural steel components for buildings
- erection of chimneys and industrial ovens

**Not included:**

Construction or installation of masonry heater stoves, see 43223

**435 Specialised construction activities in civil engineering**

**4350 Specialised construction activities in civil engineering**

**43501 Specialised construction activities in civil engineering**

This class includes:

- erection of noise protection walls (e.g. along roads)
- installation of street furniture
- installation of prefabricated swimming pools
- road painting and other marking of streets
- erection of protective rock walls and installation of rockfall protection

Construction activities specialising in one aspect common in civil engineering, requiring specialised skill or equipment:

- construction of foundations for civil engineering, including piledriving
- shaft sinking
- erection of steel elements for civil engineering projects
- installation of crash barriers, traffic signs, etc.

**Not included:**

Surface work (e.g. paving of roads (asphalt, concrete, stone, etc.)), see 42111

Construction of non-prefabricated swimming pools, see 42991

**436 Intermediation service activities for specialised construction services**

**4360 Intermediation service activities for specialised construction services**

**43601 Intermediation service activities for specialised construction services**

This class includes the intermediation for specialised construction services by bringing clients and service providers together for a fee or commission, without the intermediary providing the specialised construction services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, post, and so on). The fee or commission can be received from either the client or the provider of the specialised construction service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

**439 Other specialised construction activities**

**4391 Masonry and bricklaying activities**

**43911 Masonry and bricklaying activities**

This class includes:

- bricklaying, block laying, stone setting and other masonry works

**Not included:**

Construction of foundations for buildings, including pile driving, see 43421

Construction of foundations for civil engineering, including pile driving, see 43501

**4399 Other specialised construction activities n.e.c.**

**43991 Erecting and dismantling of scaffolds, rental of cranes and other building equipment with an operator**

This class includes:

- scaffolds and work platform erecting and dismantling
- rental of cranes and other building equipment, which cannot be allocated to a specific construction type, with an operator



**Not included:**

Rental of scaffolds and work platforms, without erection and dismantling, see 77321

Rental of construction machinery and equipment without an operator, see 77321

**43999 Other specialised construction activities**

This class includes:

- reinforcement steel bending activities, at the construction site
- erection of construction site safety equipment
- work with specialist access requirements necessitating climbing skills and the use of related equipment (e.g. working at height on tall structures)
- repairing/restoring of reinforced concrete structures (e.g. beams, columns)
- erection of billboards or advertising columns
- concreting works

**Also includes:**

- Erection/construction of reinforced concrete structures (frames, structures)
- Preparation of concrete casting formworks (moulds)
- Casting of concrete foundations, posts, floors, suspended ceilings, etc.
- Construction of concrete domes etc.
- Foundation sealing
- Tunnelling and dredging of shafts
- Moisture protection and control in buildings
- Renovation of balconies
- Drying of buildings
- Transplantation of buildings
- Removal of asbestos
- Diamond drilling
- Restoration and conservation of buildings
- Installation of street equipment, e.g. telephone boxes, public toilets, bus shelters, etc.
- Construction of salt chambers
- Pest control in construction
- Erection of industrially manufactured steel structural elements for buildings and facilities (e.g. structural elements of bridges, cantilever cranes, support poles for power lines)
- Welding works related to the erection of buildings

**Not included:**

Rental of scaffolds and work platforms, without erection and dismantling, see 77321

Rental of construction machinery and equipment without an operator, see 77321

**G WHOLESALE AND RETAIL TRADE**

This section includes wholesale and retail sale (in other words, sale without transformation) of any type of physical goods and rendering services incidental to the sale of merchandise. Goods are physical, produced objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one unit to another by engaging in transactions on markets. This is consistent with the definitions and concepts applied in the balance of payments domain, the G20 Digital Economy Task Force, the Handbook on Measuring Digital Trade, and so on.

Wholesale and retail sale are the final steps in the distribution of merchandise. For this purpose, ancillary activities (see introductory guidelines, Chapter xx) are carried out, which include a number of usual operations (or manipulations) associated with trade, without transforming the goods. These operations (or manipulations) include, for example, sorting, grading and assembling of goods, mixing or blending of goods (for example, sand), bottling (with or without preceding bottle cleaning), packaging, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled). If not carried out as usual operations (or manipulations) associated with trade, the mentioned activities can be carried out as principal, secondary or ancillary activities in other sections of NACE.

The distinction between wholesale (division 46) and retail sale (division 47) is based on the type of customer.

Wholesale is the resale of new and used goods to retailers, business-to-business trade (for example, to industrial, commercial, institutional or professional users) or other wholesalers, or it involves acting as an agent or broker in buying merchandise for, or selling merchandise to, such persons or companies. The principal types of businesses included are merchant wholesalers, in other words, wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise and commodity brokers, commission merchants, agents, assemblers and buyers. If the wholesaler does not assume ownership of the goods the wholesaler trades, the wholesaler is classified in group 461. If the wholesaler assumes ownership of the goods, even if the wholesaler is acting on behalf of a third party, the wholesaler is classified in groups 462 to 469.

Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots (for example, for pharmaceuticals); store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

Retailing is the resale of new and used goods to final consumers for personal or household consumption or use, whatever the channel, in shops, department stores, stalls, mail order houses, door-to-door salespersons, hawkers, consumer cooperatives, auction houses, and so on. It includes the sale of goods via showrooms (where the exposed goods can be bought), via ephemeral points of sale (for example, pop-up stores) as well as in automated retail shops.

Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis. If the retailer does not assume ownership of the goods the retailer trades, the retailer is classified in group 479. If the retailer assumes ownership of the goods, even if the retailer is acting on behalf of a third party, the retailer is classified in groups 471 to 478.

NACE does not make any distinction at group and class level between in-store and online retail sale. Most of the retail sale activities operate both in-store and online (as well other distribution channels) and it is difficult to differentiate between the two distribution/sales channels based on the primary sales method. The share of in-store and online sales can vary over time affecting the stability of the classification. The main classification criteria for retail sale in NACE is based on what is sold and not the sales channel.

Retailing via mail order or the internet is classified according to the type of goods sold.

The distinction between wholesale and retail sale is not based on the quantity of goods sold, as wholesale may be made on a unit basis, just as retail sales may be made on a bulk basis. Instead, the primary distinction between wholesale and retail sale is the type of customer. Wholesale usually involves business customers while retail usually involves final customers, such as households. If a trader sells to both business and final customers without distinction and it is practically impossible to distinguish the majority type of customers, then it is recommended to treat the seller as a retailer.

Blending of beverages to be provided by the manufacturer or by a contractor is classified in manufacturing (section C). If carried out as a usual operation (or manipulation) associated with trade, it is considered as an ancillary activity and integrated in section G.

## **46 Wholesale trade**

This division includes wholesale of physical goods on own account or on a fee or contract basis (commission trade) related to domestic (national) wholesale as well as international wholesale (import/export), including on the internet.

Wholesale on own account means owning the goods traded until the ownership is transferred to the buyer. In the case of transit trade, the goods are commissioned by a buyer, but the agent owns the goods while they are in transit. However, both cases are classified the same way (groups 462 to 469).

This division includes wholesale on a fee or contract basis (group 461), specialised wholesale (groups 462 to 468) and non-specialised wholesale (group 469); class 4639 is an exception as it includes non-specialised wholesale of food, beverages and tobacco.

This division also includes:

- wholesale of motor vehicles and motorcycles, and related parts, equipment and accessories
- transit trade activities

## **461 Wholesale on a fee or contract basis**

This group includes intermediation service activities, in other words, the facilitation of transactions between sellers and buyers for the ordering of goods for a fee or commission without taking ownership of the goods intermediated, including:

- activities of commission agents, commodity brokers and other wholesalers trading on the account of others without owning the intermediated goods at any time
- activities of bringing sellers and buyers together
- activities of undertaking commercial transactions on the account of a principal, including on the internet

This group also includes:

- activities of central purchasing units if they are only intermediaries and do not own the goods
- activities of wholesale auctioneering houses for third-party goods, including internet wholesale auctions

## **4611 Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods**

### **46111 Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods**

This class includes:

- activities of agents involved in the wholesale of livestock feed
- activities of agents involved in wholesale auctions for fur skin

#### **Also includes:**

- Intermediation service for wholesale of grain
- Intermediation service for wholesale of rawhide
- Intermediation service for wholesale of raw meat

#### **Not included:**

Activities of agents involved in the wholesale of food for pets, see 46171

Wholesale on own account, see 462 to 469

Activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 462 to 469

## **4612 Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals**

### **46121 Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals**

This class includes the activities of agents involved in the wholesale of:

- fuels, ores, metals and industrial chemicals, including fertilisers

#### **Not included:**

Wholesale on own account, see 462 to 469

Activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 462 to 469

## **4613 Activities of agents involved in the wholesale of timber and building materials**

### **46131 Activities of agents involved in the wholesale of timber and building materials**

This class also includes:

Activities of agents involved in the wholesale of:

- prefabricated buildings and building equipment
- pallets and wooden containers and their parts
- sanitary equipment

**Also includes:**

- Intermediation service for wholesale of wooden products
- Intermediation of cutting rights on the basis of commission or contract

**Not included:**

Wholesale on own account, see 462 to 469

Activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 462 to 469

**4614 Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft**

**46141 Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft**

This class includes activities of agents involved in the wholesale of:

- machinery, including office machinery and computers, industrial equipment, ships and aircraft
- telephone and communication equipment, including mobile telephones, modems, etc.

This class also includes:

- activities of agents involved in the wholesale of agricultural equipment, including tractors
- activities of agents involved in the wholesale of yachts and recreational boats

**Also includes:**

- Intermediation service for wholesale of computer software
- Intermediation service for wholesale of electronic and telecommunication equipment
- Intermediation service for wholesale of spare parts and accessories for vessels, yachts, boats, jets, etc.
- Intermediation service for wholesale of solar panels

**Not included:**

Activities of commission agents for motor vehicles and motorcycles, see 46181

Activities of wholesale auctioneering houses for third-party goods of motor vehicles, including internet wholesale auctions of motor vehicles, see 4618

Wholesale on own account, see 462 to 469

Activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 462 to 469

**4615 Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery**

**46151 Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery**

This class also includes:

- activities of agents involved in the sale of furniture
- activities of agents involved in the sale of edge tools and ironmongery
- activities of agents involved in the sale of audio and video equipment (radio, TV and video equipment)
- activities of agents involved in the sale of other household goods

**Not included:**

Wholesale on own account, see 462 to 469

Activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 462 to 469

**4616 Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods**

## **46161 Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods**

This class also includes:

- activities of agents involved in the sale of yarn and textiles
- activities of agents involved in the sale of household textiles (e.g. curtains and the like)
- activities of agents involved in the sale of fur

### **Not included:**

Wholesale on own account, see 462 to 469

Activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 462 to 469

## **4617 Activities of agents involved in the wholesale of food, beverages and tobacco**

### **46171 Activities of agents involved in the wholesale of food, beverages and tobacco**

This class includes:

- activities of agents involved in the wholesale of food supplements for human consumption

This class also includes:

- activities of agents involved in the wholesale of food for pets
- activities of agents involved in the wholesale of food supplements for animal consumption

### **Not included:**

Wholesale on own account, see 462 to 469

Activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 462 to 469

## **4618 Activities of agents involved in the wholesale of other particular products**

### **46181 Activities of agents involved in the wholesale of other particular products**

This class includes:

- activities of agents involved in the wholesale of pharmaceutical and medical goods, perfumery and toilet articles, and cleaning materials
- activities of agents involved in the wholesale of games and toys, sports goods, bicycles, books, newspapers, magazines and stationery, musical instruments, watches, clocks and jewellery, and photographic and optical equipment
- activities of agents involved in the wholesale of cars and light motor vehicles, lorries, trailers and semi-trailers, camping vehicles (e.g. caravans and motorhomes), motorcycles (including mopeds), motorised personal transport devices, and rolling stock; these motor vehicles include electric vehicles
- activities of agents involved in the wholesale of motor vehicle parts and accessories, and parts and accessories for motorcycles, motorised personal transport devices, and rolling stock
- activities of agents involved in the wholesale of waste
- activities of wholesale auctioneering houses of third-party goods of motor vehicles, including internet wholesale auctions of motor vehicles

### **Also includes:**

- Intermediation service for wholesale of valuables
- Intermediation service for wholesale of scrap metal/scrap iron
- Intermediation service for wholesale of atvs, snowmobiles

### **Not included:**

Wholesale on own account, see 462 to 469

Activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 462 to 469

Activities of insurance agents, see 66221

Activities of real estate agents, see 68311

## **4619 Activities of agents involved in non-specialised wholesale**

### **46191 Activities of agents involved in non-specialised wholesale**

This class includes:

- activities of agents involved in the wholesale where the sold goods include 5 or more products belonging to groups 462–468 (for wholesale) or 472–478 (for retail)

#### **Not included:**

Wholesale on own account, see 462 to 469

Activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 462 to 469

Activities of real estate agents, see 68311

Activities of agents involved in the sale of services for goods (transport, insurance, advertising), see relevant nace classes according to that particular service

## **462 Wholesale of agricultural raw materials and live animals**

### **4621 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds**

#### **46211 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds**

This class includes:

- wholesale of grains and seeds for planting
- wholesale of oleaginous fruits
- wholesale of unmanufactured tobacco
- wholesale of livestock feed and agricultural raw materials

#### **Also includes:**

- Wholesale of seed-potato
- Wholesale of plant or animal raw materials
- Wholesale of cotton

#### **Not included:**

Wholesale of seeds of flowers and plants, see 46221

Wholesale of food for pets, see 46381

Wholesale of fertilisers and agrochemical products, see 46851

Wholesale of textile fibres, see 46861

## **4622 Wholesale of flowers and plants**

### **46221 Wholesale of flowers and plants**

This class includes:

- wholesale of flowers, plants and bulbs
- wholesale of seeds of flowers and plants

#### **Also includes:**

- Wholesale of plants

## **4623 Wholesale of live animals**

### **46231 Wholesale of live animals**

This class includes:

- wholesale of pets

#### **Also includes:**

- Wholesale of race horses

## **4624 Wholesale of hides, skins and leather**

#### **46241 Wholesale of hides, skins and leather**

This class includes:

- wholesale of leather, raw and processed hides, and fur skins

**Not included:**

Activities of agents involved in wholesale auctions for fur skin, see 46111

#### **463 Wholesale of food, beverages and tobacco**

This group includes:

- wholesale of fresh, preserved and frozen food
- specialised and non-specialised wholesale of food, beverages and tobacco

#### **4631 Wholesale of fruit and vegetables**

##### **46311 Wholesale of fruit and vegetables**

This class includes:

- wholesale of fresh fruits and vegetables
- wholesale of legumes
- wholesale of dried fruits and vegetables
- wholesale of preserved fruits and vegetables
- wholesale of frozen fruits and vegetables

This class also includes:

- wholesale of mushrooms

**Also includes:**

- Wholesale of nuts and berries

**Not included:**

Wholesale of fruit and vegetable juices, see 46349

Wholesale of ready-made meals, see 46381

#### **4632 Wholesale of meat, meat products, fish and fish products**

##### **46321 Wholesale of meat and meat products**

This class includes:

- wholesale of meat and meat products
- wholesale of poultry and game

This class also includes:

- wholesale of tripe, delicatessen (charcuterie), salted meat
- wholesale of snails

**Not included:**

Wholesale of livestock feed, see 46211

Wholesale of ready-made meals, see 46381

Wholesale of food for pets, see 46381

##### **46322 Wholesale of fish and fish products**

This class includes:

- wholesale of fish and fish products
- wholesale of seafood

This class also includes:

- wholesale of algae and seaweed

**Not included:**

Wholesale of livestock feed, see 46211

Wholesale of ready-made meals, see 46381

Wholesale of food for pets, see 46381

## **4633 Wholesale of dairy products, eggs and edible oils and fats**

### **46331 Wholesale of dairy products, eggs and edible oils and fats**

This class includes:

- wholesale of dairy products
- wholesale of eggs and egg products
- wholesale of edible oils and fats of animal or vegetable origin

This class also includes:

- wholesale of powdered milk
- wholesale of ice creams and sorbets

#### **Also includes:**

- Wholesale of raw milk (milk purchasers)

#### **Not included:**

Wholesale of ice-cream, see 46361

## **4634 Wholesale of beverages**

### **46341 Wholesale of alcoholic beverages**

This class includes:

- wholesale of alcoholic beverages
- wholesale of prepared alcoholic beverages in cans or bottles

This class also includes:

- buying of wine in bulk and bottling without transformation

#### **Not included:**

Blending of wine, distilled spirits and other beverages (in order to make a new product), see 1101, 1102, 1107

### **46349 Wholesale of other beverages**

This class includes:

- wholesale of non-alcoholic beverages
- wholesale of fruit and vegetable juices
- wholesale of prepared non-alcoholic beverages in cans or bottles

This class also includes:

- wholesale of mineral water

#### **Not included:**

Blending of wine, distilled spirits and other beverages (in order to make a new product), see 1101, 1102, 1107

## **4635 Wholesale of tobacco products**

### **46351 Wholesale of tobacco products**

This class includes:

- wholesale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment, etc.

This class also includes:

- wholesale of electronic cigarettes (vapes)

#### **Also includes:**

- Wholesale of cigarette paper

#### **Not included:**



Wholesale of e-liquids for electronic cigarettes, see 46859

## **4636 Wholesale of sugar, chocolate and sugar confectionery**

### **46361 Wholesale of sugar, chocolate and sugar confectionery**

This class includes:

- wholesale of sugar, including sugar cubes, molasses, sugar confectionery and chocolate

**Not included:**

Wholesale of ice creams and sorbets, see 46331

### **46362 Wholesale of bakery products**

This class includes:

- wholesale of bakery products

## **4637 Wholesale of coffee, tea, cocoa and spices**

### **46371 Wholesale of coffee, tea, cocoa and spices**

**Not included:**

Processing of tea and coffee, see 10831

Wholesale of prepared beverages in cans or bottles, see 4634

## **4638 Wholesale of other food**

### **46381 Wholesale of other food**

This class includes other specialised wholesale of food not already classified in the previous classes 46311 to 46371 (for example, wholesale of salt, vinegar, flour, yeast, honey).

**Also includes:**

– Wholesale of soy products

**Not included:**

Wholesale of livestock feed, see 46221

## **4639 Non-specialised wholesale of food, beverages and tobacco**

### **46391 Non-specialised wholesale of food, beverages and tobacco**

This class includes the wholesale of food, beverages and tobacco products sold in five or more classes of group 463. If the products sold comprise up to four classes in group 463, the unit is considered a specialised trade and is classified, following the principal activity defined on the basis of its value added, in classes 46311 to 46381.

**Also includes:**

– Non-specialised wholesale of frozen food

## **464 Wholesale of household goods**

This group includes the wholesale of household goods, including textiles and furniture.

### **4641 Wholesale of textiles**

#### **46411 Wholesale of fabrics, household linen and haberdashery**

This class includes:

- wholesale of yarn

- wholesale of fabrics

- wholesale of household linen (e.g. bed linen, towels, curtains, etc.)

- wholesale of haberdashery: needles, sewing thread, etc.

- wholesale of parasols, tarpaulins, sails, parachutes, etc.

**Also includes:**

– Wholesale of cloth diapers

**Not included:**

Wholesale of textile fibres, see 46861

**4642 Wholesale of clothing and footwear**

**46421 Wholesale of clothing and clothing accessories**

This class includes:

- wholesale of clothing, including sports clothes
- wholesale of clothing accessories (e.g. gloves, ties and braces)
- wholesale of fur articles
- wholesale of umbrellas

This class also includes:

- wholesale of work clothes, uniforms, costumes

**Also includes:**

- Wholesale of outerwear
- Wholesale of underwear
- Wholesale of leather clothing
- Wholesale of used clothing
- Wholesale of stockings and socks

**Not included:**

Wholesale of jewellery, see 46481

Wholesale of leather goods, excluding clothing and footwear, see 46499

Wholesale of specialised sports footwear only used in the practice of a sport (e.g. ski boots, football shoes, skates, ballet shoes), see 46492

Wholesale of protective gear for motorcyclists, see 46731

**46422 Wholesale of footwear**

This class includes:

- wholesale of footwear, including non-specialised sports footwear

**Not included:**

Wholesale of jewellery, see 46481

Wholesale of leather goods, excluding clothing and footwear, see 46499

Wholesale of specialised sports footwear only used in the practice of a sport (e.g. ski boots, football shoes, skates, ballet shoes), see 46492

Wholesale of protective gear for motorcyclists, see 46731

**4643 Wholesale of electrical household appliances**

**46431 Wholesale of electrical household appliances**

This class includes:

- wholesale of electrical household appliances
- wholesale of radio and television equipment
- wholesale of photographic and optical goods except corrective glasses, lenses and sunglasses
- wholesale of electrical heating and cooling appliances
- wholesale of heating equipment using renewable resources
- wholesale of heating, ventilation and air-conditioning equipment
- wholesale of sewing machines of household-type
- wholesale of safety systems and alarms

**Also includes:**

- Wholesale of wires, switches and other household electrical appliances
- Wholesale of refrigerators and freezers
- Wholesale of dishwashers, washing machines and dryers
- Wholesale of cooking and heating appliances for home use
- Wholesale of vacuum cleaners for home use
- Wholesale of other small electrical appliances for home use and household appliances
- Wholesale of microscopes and binoculars, etc.
- Wholesale of electric fireplaces
- Wholesale of water pumps (excluding industrial pumps)

**Not included:**

Wholesale of corrective glasses, lenses and sunglasses, see 46461

Wholesale of recorded media, see 46499

Wholesale of recordable media, see 46501

Wholesale of sewing machines other than household-type, see 46641

Wholesale of hardware, plumbing and heating equipment and supplies, see 46841

Wholesale of heating, ventilation and air-conditioning equipment for non-domestic use, see 46841

## **4644 Wholesale of china and glassware and cleaning materials**

### **46441 Wholesale of china and glassware products**

This class includes:

- wholesale of china and glassware
- wholesale of household utensils, crockery and pottery

**Also includes:**

- Wholesale of ceramic household and decorative items
- Wholesale of crockery

**Not included:**

Wholesale of saucepans and pans, see 46499

### **46442 Wholesale of cleaning materials**

This class includes:

- wholesale of cleaning materials

**Also includes:**

- Wholesale of cleaning and polishing products
- Wholesale of air fresheners

## **4645 Wholesale of perfume and cosmetics**

### **46451 Wholesale of perfume and cosmetics**

This class includes:

- wholesale of perfumes, cosmetics, soaps and toilet paper

**Also includes:**

- Wholesale of teeth whitening or bleaching products

## **4646 Wholesale of pharmaceutical and medical goods**

### **46461 Wholesale of medicines and other pharmacy goods**

This class includes:

- wholesale of pharmaceutical, medical and orthopaedic goods
- wholesale of veterinary medicines

- wholesale of corrective glasses, lenses and sunglasses

This class also includes:

- wholesale of non-corrective sunglasses

**Also includes:**

– Wholesale of medications

– Wholesale of adhesive plasters

– Wholesale of first aid kits etc.

– Wholesale of veterinary products

– Wholesale of condoms

**Not included:**

Wholesale of health foods and diet products, see 46381

Wholesale of furniture for medical facilities and hospitals, see 46471

**46462 Wholesale of medical appliances and surgical and orthopaedic instruments and devices**

This class includes:

- wholesale of medical and surgical instruments

- wholesale of hospital equipment

**Also includes:**

– Wholesale of orthopaedic devices

**Not included:**

Wholesale of health foods and diet products, see 46381

Wholesale of furniture for medical facilities and hospitals, see 46471

**4647 Wholesale of household, office and shop furniture, carpets and lighting equipment**

**46471 Wholesale of household, office and shop furniture, carpets and lighting equipment**

This class includes:

- wholesale of furniture

- wholesale of carpets

- wholesale of lighting equipment

- wholesale of mattresses and box springs

This class also includes:

- wholesale of furniture for warehouses, churches, medical facilities and hospitals, etc.

**Also includes:**

– Wholesale of chairs and seats

– Wholesale of laboratory benches, stools and other laboratory furniture (e.g. cabinets and tables)

– Wholesale of furniture for churches, schools, restaurants

– Wholesale of decorative restaurant carts (e.g. dessert carts etc.)

**4648 Wholesale of watches and jewellery**

**46481 Wholesale of watches and jewellery**

This class also includes:

- wholesale of processed precious, natural, synthetic or reconstructed stones

**Not included:**

Wholesale of imitation jewellery, see 46499

Wholesale of raw precious stones, see 46861

Wholesale of unworked synthetic or reconstructed precious or semi-precious stones, see 46861

## **4649 Wholesale of other household goods**

### **46491 Wholesale of stationery, books, magazines and newspapers**

This class includes:

- wholesale of stationery, books, magazines and newspapers

**Also includes:**

- Wholesale of postcards

### **46492 Wholesale of sports good (excluding sports clothing and footwear)**

This class includes:

- wholesale of bicycles, electric bicycles, monowheels, hoverboards, kickscooters, including related parts and accessories
- wholesale of sports goods, including special sports footwear (e.g. ski boots, football shoes, skates, ballet shoes)
- wholesale of recreational boats

**Also includes:**

- Wholesale of water sports equipment
- Wholesale of fishing equipment
- Wholesale of other sporting and outdoor equipment
- Wholesale of athletics equipment

**Not included:**

Wholesale of disguises, see 46421

Wholesale of weapons and ammunition, see 46649

### **46493 Wholesale of games and toys**

This class includes:

- wholesale of games and toys, including party and magic items

**Not included:**

Wholesale of disguises, see 46421

### **46499 Wholesale of household goods, n.e.c.**

This class includes:

- wholesale of woodenware, wickerwork and corkware, etc.
- wholesale of leather goods, excluding clothing and footwear, and travel accessories
- wholesale of musical instruments
- wholesale of recorded media
- wholesale of baby equipment (e.g. baby carriages, pushchairs, baby walkers, baby carriers, baby car seats)
- wholesale of medals and sports cups

This class also includes:

- wholesale of tents and sleeping bags
- wholesale in promotional items
- wholesale of saucepans and pans
- wholesale of cutlery
- wholesale of imitation jewellery

**Also includes:**

- Wholesale other household goods and consumables
- Wholesale of coins and stamps
- Wholesale of souvenirs and art goods
- Wholesale of metalware

- Wholesale of non-sterile rubber gloves
- Wholesale of pet supplies
- Wholesale of other consumer goods: hunting goods; wigs; diapers; bandages; napkins; toilet paper; photo frames

**Not included:**

Wholesale of electronic cigarettes (vapes), see 46351

Wholesale of disguises, see 46421

Wholesale of weapons and ammunition, see 46649

Wholesale of e-liquids for electronic cigarettes, see 46859

## **465 Wholesale of information and communication equipment**

### **4650 Wholesale of information and communication equipment**

#### **46501 Wholesale of computers, computer peripheral equipment and software**

This class includes the wholesale of information and communication technology (ICT) equipment.

This class includes:

- wholesale of computers, computer peripheral equipment and parts
- wholesale of non-customised software, including video games, provided on physical media, with a right to perpetual use

**Not included:**

Wholesale of recorded media, see 46499

Wholesale of machines for additive manufacturing (3d printers, etc.), see 46649

Publishing activities, see division 58

#### **46502 Wholesale of office machinery and equipment**

This class includes the wholesale of information and communication technology (ICT) equipment.

This class includes:

- wholesale of office machinery and equipment

**Also includes:**

- Wholesale of printer toner cartridges
- Wholesale of cash registers and after-sales service

**Not included:**

Wholesale of recorded media, see 46499

Wholesale of machines for additive manufacturing (3d printers, etc.), see 46649

Publishing activities, see division 58

Repair and maintenance of cash registers, see 33121

#### **46503 Wholesale of electronic and telecommunication equipment and parts**

This class includes the wholesale of information and communication technology (ICT) equipment.

This class includes:

- wholesale of smart boards
- wholesale of electronic valves and tubes
- wholesale of semiconductor devices
- wholesale of microchips and integrated circuits
- wholesale of printed circuits
- wholesale of recordable media
- wholesale of telephone and communication equipment (e.g. mobile telephones, modems)

**Also includes:**

- Wholesale of blank audio and video tapes, magnetic and optical disks (cds, dvds)

- Wholesale of emergency and security alarm devices
- Wholesale of motor vehicle navigation equipment (gps, gps)
- Wholesale of usb flash drives
- Wholesale of microcircuits

**Not included:**

Wholesale of recorded media, see 46499

Wholesale of machines for additive manufacturing (3d printers, etc.), see 46649

Publishing activities, see division 58

## **466 Wholesale of other machinery, equipment and supplies**

This group includes the wholesale of specialised machinery, equipment and supplies for all kinds of industries and general-purpose machinery, and parts thereof.

## **4661 Wholesale of agricultural machinery, equipment and supplies**

### **46611 Wholesale of agricultural machinery, equipment and supplies**

This class includes:

wholesale of agricultural and forestry machinery and equipment:

- ploughs, manure spreaders, seeders
- harvesters
- threshers
- milking machines
- poultry-keeping machines, bee-keeping equipment
- agricultural and forestry tractors

This class also includes:

- wholesale of garden and landscaping equipment (e.g. lawn mowers)

**Not included:**

Wholesale of livestock feed, see 46211

Wholesale of fertilisers and agrochemical products, see 46851

## **4662 Wholesale of machine tools**

### **46621 Wholesale of machine tools**

This class includes:

- wholesale of machine tools of any type and for any material

This class also includes:

- wholesale of computer-controlled machine tools

**Also includes:**

- Wholesale of woodworking machine tools
- Wholesale of metalworking machine tools
- Wholesale of other machine tools
- Wholesale of computer-controlled machine tools

## **4663 Wholesale of mining, construction and civil engineering machinery**

### **46631 Wholesale of mining, construction and civil engineering machinery**

This class includes:

- wholesale of mining, construction and civil engineering machinery and equipment, (e.g. excavating machines)

**Not included:**

Wholesale of sewing machines household-type, see 4643

Wholesale of non-household-type medical equipment, see 4646

Wholesale of recreational boats, see 4649

Wholesale of bicycles, see 4649

Wholesale of mining, construction and civil engineering machinery, see 4663

Wholesale of motor vehicles (including trailers and caravans), see 4671

Wholesale of motor vehicle parts, see 4672

Wholesale of batteries and accumulators for motor vehicles, see 4672

Wholesale of motorcycles, see 4673

Wholesale of scaffolding, see 4683

Maintenance and repair of motor vehicles, see 9531

Maintenance and repair of motorcycles, see 9532

## **4664 Wholesale of other machinery and equipment**

### **46641 Wholesale of machinery for the textile industry and of sewing and knitting machines**

This class includes:

- wholesale of machinery for the textile industry and of sewing and knitting machines
- wholesale of other machinery n.e.c. for use in textile industry

**Also includes:**

- Wholesale of preparation machinery for textile fibre and yarn and of spinning machines
- Wholesale of fabric and leather processing equipment

**Not included:**

Wholesale of sewing machines household-type, see 46431

Wholesale of non-household-type medical equipment, see 46462

### **46642 Wholesale of lifting and transferring apparatus and machines and spares, including containers**

This class includes:

- wholesale of other lifting and transferring apparatus and machines and spare

**Not included:**

Wholesale of non-household-type medical equipment, see 46462

Wholesale of mining, construction and civil engineering machinery, see 46631

Wholesale of motor vehicle parts, see 46721

Wholesale of scaffolding, see 46832

### **46643 Wholesale of electrical material and their requisites and electrical machines, including cables**

This class includes:

- wholesale of other electrical material (e.g. electrical motors, transformers)
- wholesale of batteries and accumulators for domestic use
- wholesale of wires and switches and other installation equipment
- wholesale of photovoltaic panels
- wholesale of other electrical material and their requisites and electrical machines

**Also includes:**

- Wholesale of industrial batteries
- Wholesale of other electrical machinery and equipment, e.g. electric motors, transformers

**Not included:**

Wholesale of motor vehicle parts, see 46721

Wholesale of batteries and accumulators for motor vehicles, see 46721



## **46644 Wholesale of equipment used in food industry and commercial activities**

This class includes:

- wholesale of machinery for the food, beverages and tobacco Industry
- wholesale of equipment for fish farming
- wholesale of other machinery n.e.c. for use in food industry and commercial activities

**Also includes:**

- Wholesale of packaging machines

## **46649 Wholesale of other machinery and equipment**

This class includes:

- wholesale of robots for production lines
- wholesale of transport equipment (e.g. locomotives, wagons), except motor vehicles, motorcycles and bicycles
- wholesale of ships and boats
- wholesale of armoured vehicles
- wholesale of aircraft, drones and unmanned aircraft systems
- wholesale of attractions for amusement and theme parks (e.g. mechanical rides)
- wholesale of equipment for hairdressers, gyms, solariums and beauty centres
- wholesale of event technology equipment for events, fairs and exhibitions
- wholesale of weapons, weapon systems and ammunition
- wholesale of box pallets
- wholesale of reservoirs, tanks, vats and similar containers, capacity > 300 l, of plastics, for industrial use
- wholesale of other machinery n.e.c. in other services

**Also includes:**

- Wholesale of garbage containers
- Wholesale of printing machines
- Wholesale of hydraulic and pneumatic equipment
- Wholesale of fire extinguishers
- Wholesale of parts and accessories for watercraft
- Sale of motorised lift doors

**Not included:**

Wholesale of sewing machines household-type, see 46431

Wholesale of non-household-type medical equipment, see 46462

Wholesale of recreational boats, see 46492

Wholesale of bicycles, see 46492

Wholesale of mining, construction and civil engineering machinery, see 46631

Wholesale of motor vehicles (including trailers and caravans), see 46711

Wholesale of motor vehicle parts, see 46721

Wholesale of batteries and accumulators for motor vehicles, see 46721

Wholesale of motorcycles, see 46731

Wholesale of scaffolding, see 46832

Maintenance and repair of motor vehicles, see 95311

Maintenance and repair of motorcycles, see 95321

## **467 Wholesale of motor vehicles, motorcycles and related parts and accessories**

### **4671 Wholesale of motor vehicles**

## **46711 Wholesale of motor vehicles**

This class includes:

wholesale of new and used motor vehicles, including electric vehicles:

- passenger motor vehicles, including specialised passenger motor vehicles (e.g. ambulances, minibuses)
- lorries, trailers and semi-trailers
- camping vehicles (e.g. caravans, motorhomes)

This class also includes:

- wholesale of off-road motor vehicles

### **Not included:**

Activities of agents involved in the wholesale of cars and light motor vehicles, see 46181

Wholesale of electric bicycles and their related parts and accessories, see 46492

Wholesale of motorised transport equipment (e.g. ships, yachts, planes, trains), see 46649

Wholesale of parts and accessories for motor vehicles, see 46721

On-demand passenger transport service activities by vehicle with a driver, see 49331

Rental and leasing of cars and light motor vehicles without a driver, see 77111

Maintenance and repair of motor vehicles, see 95311

## **4672 Wholesale of motor vehicle parts and accessories**

### **46721 Wholesale of motor vehicle parts and accessories**

This class includes:

- wholesale of new and used motor vehicle parts, equipment and related accessories like tyres, etc.
- wholesale of batteries and accumulators for motor vehicles

### **Not included:**

Activities of agents involved in the wholesale of cars and light motor vehicles parts and accessories, see 46181

Wholesale of boats, planes, trains, including parts and accessories, see 46649

## **4673 Wholesale of motorcycles, motorcycle parts and accessories**

### **46731 Wholesale of motorcycles, motorcycle parts and accessories**

This class includes:

- wholesale of new and used motorcycles, including mopeds
- wholesale of parts and accessories for motorcycles
- wholesale of protective gear for motorcyclists

### **Not included:**

Activities of commission agents specialised in the wholesale of motorcycles, see 46181

Wholesale of bicycles, electric bicycles and their related parts and accessories, see 46492

Rental of motorcycles, see 77119

Repair and maintenance of motorcycles, see 95321

## **468 Other specialised wholesale**

This group includes:

- other specialised wholesale activities not classified in groups 462 to 467 of this division.
- the wholesale of intermediate products, except agricultural, typically not for household use

## **4681 Wholesale of solid, liquid and gaseous fuels and related products**

### **46811 Wholesale of solid fuels**

This class includes:

- wholesale of charcoal, coal, coke, fuelwood, pellets of wood or biomass

**Also includes:**

– Wholesale of hookah coal

**Not included:**

Wholesale of hydrogen, see 46859

**46812 Wholesale of automotive fuel**

This class includes:

- wholesale of diesel fuel, naphtha, gasoline, biofuels

- wholesale of lubricating oils and greases, refined petroleum products

**Not included:**

Wholesale of hydrogen, see 46859

**46819 Wholesale of other liquid and gaseous fuels and similar**

This class includes:

- wholesale of crude oil, crude petroleum, fuel oil, heating oil, kerosene, recycled carbon fuels, synthetic fuels, in blending or pure

- wholesale of crude liquefied petroleum gas (LPG), liquefied natural gas (LNG), butane and propane gas and their related bio and renewable forms, in blending or pure

**Not included:**

Wholesale of hydrogen, see 46859

**4682 Wholesale of metals and metal ores**

**46821 Wholesale of metals and metal ores**

This class includes:

- wholesale of ferrous and non-ferrous metal ores

- wholesale of ferrous and non-ferrous metals in primary forms

- wholesale of gold and other precious metals

- wholesale of semi-finished metal products and metal ores

- wholesale of ferrous and non-ferrous semi-finished products n.e.c.

This class also includes:

- wholesale of steel sheets on own account, including usual cutting operations associated with trade which do not include the production of new goods

- wholesale of gold and other precious metals, purchased from households or enterprises and sold to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers

**Also includes:**

– Wholesale of ferrous metal

– Wholesale of new railway tracks

**Not included:**

Wholesale of metal scrap, see 46871

Wholesale of used railway tracks, see 46871

Gold bullion sales, see section I

**4683 Wholesale of wood, construction materials and sanitary equipment**

**46831 Wholesale of wood and products for the first-stage processing of wood**

This class includes:

- wholesale of wood in the rough

- wholesale of products of primary processing of wood

- wholesale of pallets, other load boards of wood, and barrels

**Also includes:**

- Wholesale of lumber and sawn timber
- Sale of cutting rights by the forest owner (without forest land)

## **46832 Wholesale of sanitary equipment and building materials n.e.c**

This class includes:

- wholesale of raw and assembled wood flooring
- wholesale of construction materials: sand, gravel, cement, bricks, etc.
- wholesale of scaffolding
- wholesale of paints, varnishes and lacquers
- wholesale of wallpaper and floor coverings (e.g. laminate, tiles, vinyl flooring)
- wholesale of flat glass
- wholesale of sanitary equipment: baths, washbasins, toilets and other sanitary porcelain
- wholesale of doors, windows and shutters (of any material)

This class also includes:

- wholesale of used marble bricks, steps, roof tiles
- wholesale of street furniture, i.e. benches, traffic barriers, bollards, streetlamps, traffic lights, traffic signs, bus and tram stops
- wholesale of prefabricated buildings
- wholesale of thermal insulation material
- wholesale of reservoirs, tanks, vats and similar containers of plastics for construction

**Also includes:**

- Wholesale of building stones and blocks
- Wholesale of artificial turf
- Wholesale of plastic pipes
- Wholesale of construction carpentry products
- Sale of barrel saunas
- Sale of metal structures

## **4684 Wholesale of hardware, plumbing and heating equipment and supplies**

### **46841 Wholesale of plumbing and heating equipment and supplies**

This class includes:

- wholesale of hot water heaters, radiators and boilers
- wholesale of sanitary installation equipment: tubes, pipes, fittings, taps, T pieces, connections, rubber pipes, etc.
- wholesale of heating, ventilation and air-conditioning equipment, for non-domestic use

**Also includes:**

- Wholesale of industrial water pumps

**Not included:**

Wholesale of heating, ventilation and air-conditioning equipment, for domestic use, see 46431

Wholesale of mining, construction and civil engineering machinery, see 46631

Wholesale of sanitary equipment, see 46832

### **46842 Wholesale of hand tools and general hardware**

This class includes:

- wholesale of ironware and similar household hardware
- wholesale of fittings

- wholesale of tools (e.g. hammers, saws, screwdrivers and other hand tools), including power hand tools

**Also includes:**

- Wholesale of railway rails, metal street lighting poles
- Wholesale of shovels

**Not included:**

Wholesale of heating, ventilation and air-conditioning equipment, for domestic use, see 46431

Wholesale of mining, construction and civil engineering machinery, see 46631

Wholesale of sanitary equipment, see 46832

## **4685 Wholesale of chemical products**

### **46851 Wholesale of fertilisers and agrochemical products**

This class includes:

- wholesale of fertilisers and agrochemical products

**Also includes:**

- Wholesale of planting soil, including peat soil

**Not included:**

Sale of gaseous fuels through mains on the account of others, see 35401

### **46859 Wholesale of other chemical products**

This class includes:

- wholesale of industrial chemicals (e.g. aniline, essential oils, chemical glues, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs, starch derivatives, industrial gases, dyes and pigments, other organic and inorganic basic chemicals, glazes, printing inks and adhesives)
- wholesale of explosives and pyrotechnic products
- wholesale of hydrogen

This class also includes:

- wholesale of e-liquids for electronic cigarettes

**Also includes:**

- Wholesale of wood preservatives
- Wholesale of synthetic resin

**Not included:**

Sale of gaseous fuels through mains on the account of others, see 35401

## **4686 Wholesale of other intermediate products**

### **46861 Wholesale of other intermediate products**

This class includes:

- wholesale of plastic materials in primary forms
- wholesale of rubber
- wholesale of textile fibres
- wholesale of packaging articles
- wholesale of raw precious stones
- wholesale of unworked synthetic or reconstructed precious or semi-precious stones
- wholesale of non-metallic ores
- wholesale of paper in bulk and of paper pulp

**Also includes:**

- Wholesale of tombstones
- Wholesale of cardboard and paperboard

**Not included:**

Wholesale of agricultural raw products, see 46211

Wholesale of processed precious stones, see 46481

Wholesale of stationery, see 46491

**4687 Wholesale of waste and scrap**

**46871 Wholesale of waste and scrap, buying up packaging and tare**

This class includes:

- wholesale of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods (e.g. cars in order to obtain reusable parts), packing and repacking, storage and delivery, but without a transformation process. Additionally, the purchased and sold waste has a remaining value
- wholesale of usable goods (metal, plastics), following the dismantling of cars, computers, televisions and other equipment on own account by the unit without further transformation of the goods
- wholesale of car wrecks

**Also includes:**

- Purchase of scrap metal
- Wholesale of used spare parts for cars

**Not included:**

Collection of household and industrial waste, see 381

Processing of waste and scrap and other articles into secondary raw materials when a transformation process is required (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product), see 38211

Dismantling of unusable automobiles, computers, televisions, and other equipment and parts for materials recovery, see 38211

Ship-breaking, see 38211

Shredding of cars by means of a mechanical process, see 38211

Treatment of waste for disposal without recovery, see 383

Retail sale of second-hand goods, see 4779

**4689 Other specialised wholesale n.e.c.**

**46891 Other specialised wholesale n.e.c.**

This class includes other specialised wholesale activities not classified in other classes of this division.

**Also includes:**

- Wholesale of various baby and children's products

**469 Non-specialised wholesale trade**

**4690 Non-specialised wholesale trade**

**46901 Non-specialised wholesale trade**

This class includes:

- wholesale of a variety of goods without any particular specialisation

**Also includes:**

- Wholesale of business gifts

**Not included:**

Activities of wholesalers who do not assume ownership of the goods they trade, see 461

**47 Retail trade**

This division includes the resale (sale without transformation or after minor alterations or usual handling, for example reconditioning) of new and used physical goods to the general public for personal or household consumption or use, by shops, department stores, consumer cooperative, stalls, mail order houses, the internet, door-to-door salespersons, hawkers, vending machines, and so on.

This division includes the retail sale of new and used motor vehicles and motorcycles, including electric vehicles.

The classification of retail sale activities is done based on traded goods and not according to the way of selling (in-store, online, via stalls and markets, and so on). Retail sale activities are divided into specialised retail sale activities (groups 472 to 478) and non-specialised retail sale activities (group 471).

Retail sale includes the retail sale of second-hand goods (class 4779). The above groups are further subdivided by the range of products sold.

Activities of intermediation in retail sale, which facilitate transactions between buyers and sellers for the ordering and/or delivering of goods for a fee or commission, without taking ownership of the goods, are classified in group 479. All other retail sale activities, even if the retailer is acting on behalf of a third party, are classified in groups 471 to 478.

The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore, goods not normally entering retail sale (for example, cereal grains, ores, industrial machinery) are excluded. Downloads (for example, books, videos) are also excluded.

This division also includes the retail sale of goods sold primarily to the general public from displayed merchandise (for example, personal computers, stationery, paint or timber), although these products may not be for personal or household use. Handling that is customary in trade does not affect the basic character of the merchandise and may include, for example, sorting, separating, mixing and packaging, delivery and installation of goods as well as sales promotion for their customers, if supplied by the same trader.

This division also includes:

- retail sale of automotive fuel and lubricating or cooling products
- activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions
- activities of units providing intermediation service activities for specialised or non-specialised retail sale (marketplaces) that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels (see group 479)
- vending machines selling goods other than food and drinks
- vending machines selling food and drinks prepared by the machine itself

## **471 Non-specialised retail sale**

This group includes the retail sale of a variety of product lines in the same unit (non-specialised sale, for example, supermarkets, hypermarkets, department stores).

### **4711 Non-specialised retail sale of predominately food, beverages or tobacco**

#### **47111 Non-specialised retail sale of predominately food, beverages or tobacco**

This class includes:

- retail sale of a large variety of goods (e.g. wearing apparel, furniture, appliances, hardware, cosmetics) among which, however, food products, beverages or tobacco should be predominant

#### **Not included:**

Retail sale of fuel, in combination with food, beverages, products for the maintenance of vehicles, car washing services, etc where the sale of fuel is predominant, see 47301

### **4712 Other non-specialised retail sale**

#### **47121 Other non-specialised retail sale**

This class includes:

- retail sale of a large variety of goods (e.g. wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods) of which food products, beverages or tobacco are not predominant

#### **Also includes:**

- Retail sale of various baby and children's products in store

#### **Not included:**

Non-specialised retail sale of second-hand goods, see 4779

## **472 Retail sale of food, beverages and tobacco**

### **4721 Retail sale of fruit and vegetables**

#### **47211 Retail sale of fruit and vegetables**

This class includes:

- retail sale of fresh fruits and vegetables, including cut fresh fruits and vegetables
- retail sale of dried and preserved fruits and vegetables

**Also includes:**

- Retail sale of candied fruits, berries or nuts
- Retail sale of berries

**Not included:**

Retail sale of fruit and vegetable juices, see 47251

### **4722 Retail sale of meat and meat products**

#### **47221 Retail sale of meat and meat products**

This class includes:

- retail sale of meat and meat products, including poultry and game
- retail sale of tripe, delicatessen (charcuterie), salted meat

This class also includes:

- retail sale of snails

### **4723 Retail sale of fish, crustaceans and molluscs**

#### **47231 Retail sale of fish, crustaceans and molluscs**

This class includes:

- retail sale of fish, seafood, seafood products and preparations thereof

This class also includes:

- retail sale of algae and seaweed

### **4724 Retail sale of bread, cake and confectionery**

#### **47241 Retail sale of bread and white bread, cake and confectionery**

This class also includes:

- retail sale of bread and rolls baked on the premises from pre-baked products
- retail sale by automatic machines of ready-to-eat bread prepared by the machine itself

**Also includes:**

- Retail sale of chocolate
- Retail sale of ice cream and sorbet

**Not included:**

Manufacture of bread, fresh pastry goods and cakes, see 10711

Retail sale of candied fruits, berries or nuts, see 47211

### **4725 Retail sale of beverages**

#### **47251 Retail sale of beverages**

This class includes:

- retail sale of alcoholic and non-alcoholic beverages, not for consumption or manufactured on the premises

This class also includes:

- retail sale of fruit and vegetable juices



**Not included:**

Sale of beverages for consumption on the premises, see 56301

**4726 Retail sale of tobacco products**

**47261 Retail sale of tobacco products**

This class includes:

- retail sale of tobacco in any form (e.g. cigarettes, cigars, pipe tobacco, chewing tobacco)
- retail sale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment, etc.

This class also includes:

- retail sale of electronic cigarettes (vapes) and e-liquids used in vaping devices

**4727 Retail sale of other food**

**47271 Retail sale of other food**

This class includes the retail sale of food products not elsewhere classified. The retail sale of organically labelled foods, regional foods, and so on, is included in classes 4721 to 4727, depending on the product sold.

This class includes:

- retail sale of dairy products, including milk and cheese preparations, and eggs
- retail sale of coffee, tea, oils, flour, sugar, pasta, etc.
- retail sale of other food products n.e.c.

This class also includes:

- retail sale of ready-made meals, except for immediate consumption on the spot
- retail sale of food supplements for human consumption (e.g. dietary supplements, diet products)

**Also includes:**

- Retail sale of rice
- Retail sale of spices
- Retail sale of cacao

**Not included:**

Retail sale of ready-made meals for immediate consumption on the spot, see 561

**473 Retail sale of automotive fuel**

**4730 Retail sale of automotive fuel**

**47301 Retail sale of automotive fuel**

This class includes:

- retail sale of fuels, whether fossil or carbon-free fuels, for motor vehicles and motorcycles
- operation of petrol stations

This class also includes:

- retail sale of petrol in combination with electro fuels (e-fuels), if the sale of electro fuels is not predominant
- retail sale of lubricating products and cooling products for motor vehicles
- retail sale of hydrogen for motor vehicles and motorcycles
- retail sale of fuel, in combination with food, beverages, products for the maintenance of vehicles, car washing services, etc. where the sale of fuel is predominant

**Also includes:**

- Retail sale of motor oils

**Not included:**

Operation of charging facilities for electric vehicles (e.g. electric cars, motorcycles, scooters, bicycles), see 35151

Wholesale of fuels, see 46812

Retail sale of liquefied petroleum gas (lpg) for cooking or heating, see 47789

Retail sale of motor vehicle parts and accessories, see 47821

Retail sale of motorcycles and motorcycle parts and accessories, see 47831

## **474 Retail sale of information and communication equipment**

### **4740 Retail sale of information and communication equipment**

#### **47401 Retail sale of computers, peripheral units and software**

This class includes:

- retail sale of computers
- retail sale of computer peripheral equipment (e.g. printers, photocopiers, interactive whiteboards, videoconferencing equipment)
- retail sale of video game consoles
- retail sale of non-customised software, including video games, provided on physical media, with a right to perpetual use

This class also includes:

- refilling of ink and toner cartridges by retail sellers

#### **Also includes:**

- Retail sale of office machinery and equipment

#### **Not included:**

Retail sale of photographic, optical and precision equipment (e.g. digital cameras), see 4778

Second-hand retail sale of information and communication equipment, see 47799

Distribution of e-books and audiobooks via streaming and downloading by book publishers, see 58111

Distribution via streaming and downloading by video game publishers, see 58211

Distribution via streaming and downloading by video/film publishers, see 59131

Distribution via streaming and downloading by audio publishers, see 59202

#### **47402 Retail sale of communication equipment**

This class includes:

- retail sale of smart telephones, mobile telephones and telephones and their accessories (e.g. chargers, hands-free kits, protective film and cases)

#### **Not included:**

Retail sale of photographic, optical and precision equipment (e.g. digital cameras), see 4778

Second-hand retail sale of information and communication equipment, see 47799

Distribution of e-books and audiobooks via streaming and downloading by book publishers, see 58111

Distribution via streaming and downloading by video game publishers, see 58211

Distribution via streaming and downloading by video/film publishers, see 59131

Distribution via streaming and downloading by audio publishers, see 59202

#### **47403 Retail sale of audio and video equipment**

This class includes:

- retail sale of audio and video equipment
- retail sale of radio and television equipment
- retail sale of recordable media
- retail sale of recording media players and recorders

#### **Also includes:**

- Retail sale of car radios (including with installation)

#### **Not included:**

Retail sale of photographic, optical and precision equipment (e.g. digital cameras), see 4778

Second-hand retail sale of information and communication equipment, see 47799

Distribution of e-books and audiobooks via streaming and downloading by book publishers, see 58111

Distribution via streaming and downloading by video game publishers, see 58211

Distribution via streaming and downloading by video/film publishers, see 59131

Distribution via streaming and downloading by audio publishers, see 59202

## **475 Retail sale of other household equipment**

This group includes the specialised retail sale of household equipment (for example, textiles, hardware, carpets, electrical appliances, furniture).

### **4751 Retail sale of textiles**

#### **47511 Retail sale of textiles**

This class includes:

- retail sale of fabrics
- retail sale of knitting yarn
- retail sale of basic materials for rug, tapestry or embroidery making
- retail sale of textiles
- retail sale of haberdashery: needles, sewing thread, etc.
- retail sale of tarpaulins

This class also includes:

- retail sale of bed linen

**Also includes:**

- Retail sale of knitting needles

**Not included:**

Retail sale of curtains and net curtains, see 47531

Retail sale of parasols, see 47559

Retail sale of clothing, see 477111

### **4752 Retail sale of hardware, building materials, paints and glass**

#### **47521 Retail sale of hand tools and general hardware**

This class includes:

- retail sale of hardware
- retail sale of tools (e.g. hammers, saws, screwdrivers and other hand tools, including power hand tools)

This class also includes:

- retail sale of garden and landscaping equipment (e.g. lawnmowers)

**Also includes:**

- Retail sale of door locks and lock sets
- Retail sale of screws, nails and other metal accessories and fixtures

**Not included:**

Installation of photovoltaic panels not connected to a building, see 42221

Installation of photovoltaic panels connected to a building, see 43211

Retail sale of wall or floor coverings (e.g. wallpaper, tiles, laminates, vinyl flooring), see 47531

Retail sale of carpets and rugs, see 47531

#### **47522 Retail sale of sanitary and water supply equipment and supplies**

This class includes:

- retail sale of sanitary and heating equipment

- retail sale of electrical and plumbing material and equipment

**Not included:**

Installation of photovoltaic panels not connected to a building, see 42221

Installation of photovoltaic panels connected to a building, see 43211

Retail sale of wall or floor coverings (e.g. wallpaper, tiles, laminates, vinyl flooring), see 47531

Retail sale of carpets and rugs, see 47531

## **47529 Retail sale of other building material and goods**

This class includes:

- retail sale of paints, varnishes and lacquers
- retail sale of solvents, white spirit and similar products
- retail sale of flat glass
- retail sale of other building material (e.g. bricks, tiles, breeze blocks, wood, floorboards, insulation material)
- retail sale of do-it-yourself material and equipment
- retail sale of renewable energy materials (e.g. non-electric solar collectors and photovoltaic panels, without installation)
- retail sale of electrical or electronic fire alarms, fire extinguishers, emergency blocks, smoke extraction systems, safes and vaults, without installation or maintenance services
- retail sale of doors, windows and shutters (of any material)

This class also includes:

- retail sale of saunas, swimming pools and spas, including in kits etc., without installation

**Also includes:**

- Retail sale of wood and sawn timber
- Retail sale of metal and non-metal building structures
- Retail sale of electrical wires, cables, switches

**Not included:**

Installation of photovoltaic panels not connected to a building, see 42221

Installation of photovoltaic panels connected to a building, see 43211

Retail sale of wall or floor coverings (e.g. wallpaper, tiles, laminates, vinyl flooring), see 47531

Retail sale of carpets and rugs, see 47531

## **4753 Retail sale of carpets, rugs, wall and floor coverings**

### **47531 Retail sale of carpets, rugs, wall and floor coverings**

This class includes:

- retail sale of carpets and rugs
- retail sale of curtains and net curtains, including textile blinds and drapes
- retail sale of wall or floor coverings (e.g. wallpaper, tiles, laminates and vinyl flooring)

## **4754 Retail sale of electrical household appliances**

### **47541 Retail sale of electrical household appliances**

This class includes the retail sale of electrical household appliances:

- retail sale of refrigerators and deep freezers
- retail sale of dish-washing machines, washing machines and clothes-driers
- retail sale of equipment for food preparation and warming
- retail sale of vacuum cleaners
- retail sale of sewing-machines
- retail sale of other small electric appliances for household use

**Not included:**

Retail sale of audio and video equipment, see 47403

Retail sale of lawnmowers, see 47521

Retail sale of power hand tools, see 47521

**4755 Retail sale of furniture, lighting equipment, tableware and other household goods**

**47551 Retail sale of furniture and articles for lighting**

This class includes:

- retail sale of furniture, including mattresses and box springs
- retail sale of articles for lighting

**Not included:**

Installation of electrical systems (e.g. security alarm systems and fire alarms), see 43212

Retail sale of electrical or electronic fire alarms, security systems, safes, see 47529

Retail sale of photovoltaic panels without installation, see 47529

Retail sale of cork floor tiles, see 47531

Retail sale of curtains and net curtains, see 47531

Retail sale of musical instruments and scores, see 47691

Retail sale of antiques, see 47791

Retail sale of second-hand furniture, see 47799

**47559 Retail sale of household articles and equipment n.e.c.**

This class includes:

- retail sale of household utensils, cutlery, crockery, glassware, tableware, china and pottery
- retail sale of wooden, cork and wickerwork goods
- retail sale of non-electrical household appliances
- retail sale of solar-powered household appliances
- retail sale of parasols
- retail sale of household articles and equipment n.e.c.

This class also includes:

- retail sale of baby equipment (e.g. baby carriages, pushchairs, baby walkers, baby carriers, baby car seats)
- retail sale of sails, except of boat sails

**Also includes:**

- Retail sale of ceramic household or decorative items
- Framing pictures with retail sale of frames
- Retail sale of bio fireplaces (except electric fireplaces)

**Not included:**

Installation of electrical systems (e.g. security alarm systems and fire alarms), see 43212

Retail sale of electrical or electronic fire alarms, security systems, safes, see 47529

Retail sale of photovoltaic panels without installation, see 47529

Retail sale of cork floor tiles, see 47531

Retail sale of curtains and net curtains, see 47531

Retail sale of musical instruments and scores, see 47691

Retail sale of antiques, see 47791

Retail sale of second-hand furniture, see 47799

**476 Retail sale of cultural and recreation goods**

This group includes the specialised retail sale of cultural and recreation goods (for example, books, newspapers, audio and video recordings on physical media, sports equipment, games and toys).

## **4761 Retail sale of books**

### **47611 Retail sale of books**

This class includes:

- retail sale of books, including audiobooks on physical media

**Not included:**

Retail sale of recorded media except audiobooks on physical media, see 47691

Retail sale of antique books, see 47792

Retail sale of second-hand books, see 47792

Distributing e-books and audiobooks via streaming and downloading by book publishers, see 5811

## **4762 Retail sale of newspapers, and other periodical publications and stationery**

### **47621 Retail sale of newspapers, and other periodical publications and stationery**

This class includes:

- retail sale of newspapers, periodicals and journals

This class also includes:

- retail sale of stationery, office and school supplies (e.g. pens, pencils, paper)

**Also includes:**

- Retail sale of postcards

**Not included:**

Retail sale of art tools and materials for drawing, painting and sculpting, see 47691

Distribution of newspapers via streaming or downloading by their publishers, see 58121

Distribution of periodicals and journals via streaming or downloading by their publishers, see 58131

## **4763 Retail sale of sporting equipment**

### **47631 Retail sale of sporting equipment**

This class includes:

- retail sale of sports goods, including fishing gear, weapons and ammunition, camping goods, etc.
- retail sale of boats
- retail sale of bicycles, including electric bicycles, monowheels, hoverboards, kick scooters, etc.
- retail sale of special footwear for sports (e.g. football shoes, ice skates, ski boots)
- retail sale of special sports equipment clothes for skiing, martial arts, ballet, etc.
- retail sale of parachutes, tents, sleeping bags, etc.

**Also includes:**

- Retail sale of hunting equipment, arms and ammunition
- Retail sale of athletic equipment
- Retail sale of other sporting equipment
- Retail sale of water sports equipment

**Not included:**

Retail sale of non-specialised sports footwear (e.g. tennis shoes, basketball shoes, gym shoes, training shoes), see 47721

## **4764 Retail sale of games and toys**

### **47641 Retail sale of games and toys**

This class includes:

- retail sale of games and toys, made of all materials
- retail sale of party supplies (e.g. masks, party favour (cotillions, jokes, etc.), magic items)

This class also includes:

- retail sale of toy drones

**Not included:**

Retail sale of video consoles and video games on physical media, see 47401

Retail sale of disguises, see 47711

Second-hand retail sale of games and toys, see 47792

Edition/publishing of games, board games, see 58191

Distribution of video games via streaming and downloading by their publishers, see 58211

Distribution of audio via streaming and downloading by their publishers, see 59202, 59209

Content distribution (sharing) platforms for video games, see 60391

## **4769 Retail sale of cultural and recreational goods n.e.c.**

### **47691 Retail sale of cultural and recreational goods n.e.c.**

This class includes the retail sale of cultural and recreational goods not elsewhere classified:

- retail sale of recorded media
- retail sale of musical instruments, scores and related accessories (e.g. strings, music stands, metronomes)
- retail sale of philately, numismatics and collectors' items (e.g. stamps and coins)
- activities of commercial art galleries

This class also includes:

- retail sale of art supplies, including beads, clay, canvasses, oil paints and watercolours, etc.

**Not included:**

Retail sale of video games on physical media, see 47403

Retail sale of souvenirs, craftwork and religious articles, see 47783

Retail sale of antiques, second-hand and antique books, second-hand musical instruments and second-hand recorded media, see 47791, 47792, 47799

Distribution of audio via streaming and downloading by their publishers, see 5920

Audio streaming and download distribution service activities not associated with publishing, see 60101

## **477 Retail sale of other goods, except motor vehicles and motorcycles**

This group includes the specialised retail sale of various goods not elsewhere classified (for example, clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning products, toiletries, flowers, pets).

This group also includes:

- retail sale of second-hand goods

### **4771 Retail sale of clothing**

#### **47711 Retail sale of clothing**

This class includes:

- retail sale of articles of clothing, including underwear
- retail sale of fur articles
- retail sale of clothing accessories, (e.g. gloves, ties, braces)

This class also includes:

- retail sale of work clothes, uniforms, disguises, carnival costumes etc.

**Also includes:**

- Retail sale of women's, men's and children's outerwear, underwear and hosiery
- Retail sale of leather clothing

**Not included:**

Retail sale of textiles, see 47511

Retail sale of special sports equipment clothes for skiing, martial arts, ballet, etc., see 47631

Retail sale of protective gear for cyclists, see 47631

Retail sale of second-hand clothing, see 47799

Retail sale of protective gear for motorcyclists, see 47831

**4772 Retail sale of footwear and leather goods**

**47721 Retail sale of footwear and leather goods**

This class includes:

- retail sale of footwear
- retail sale of leather goods
- retail sale of travel accessories of leather and leather substitutes

**Also includes:**

- Retail sale of leather suitcases, handbags, saddlery goods

**Not included:**

Retail sale of special footwear for sports (e.g. football shoes, ice skates, ski boots), see 47631

Retail sale of leather clothing, see 47711

Retail sale of orthopaedic footwear, see 47741

**4773 Retail sale of pharmaceutical products**

**47731 Retail sale of pharmaceutical products**

This class includes:

- retail sale of pharmaceuticals
- retail sale of veterinary medicines

This class also includes:

- retail sale of homeopathic products and medicines without prescription
- retail sale of herbal medicinal products and herbal remedies

**4774 Retail sale of medical and orthopaedic goods**

**47741 Retail sale of medical and orthopaedic goods**

This class includes:

- retail sale of hearing aids
- retail sale of orthopaedic footwear
- retail sale of crutches and wheelchairs
- retail sale of orthopaedic prostheses
- retail sale of cervical collars and corsets
- retail sale of elastocompressive products (e.g. elastic stockings, sleeves)

**47742 Retail sale of glasses**

This class includes:

- retail sale of corrective glasses, lenses and sunglasses

This class also includes:

- retail sale of non-corrective sunglasses

**4775 Retail sale of cosmetic and toilet articles**

**47751 Retail sale of cosmetic and toilet articles**



This class includes:

- retail sale of perfumes, cosmetics, toiletries, personal care products, etc.

**Not included:**

Retail sale of toiletries, hygiene products, etc for pets, see 47762

**4776 Retail sale of flowers, plants, fertilisers, pets and pet food**

**47761 Retail sale of flowers, plants, seeds, transplants and fertilizers**

This class includes:

- retail sale of flowers and plants  
- retail sale of fertilisers and plant protection products

**Also includes:**

– Retail sale of flower plants  
– Retail sale of shrub and tree plants  
– Retail sale of bouquets, wreaths and dry compositions  
– Retail sale of peat soil and growing peat

**47762 Retail sale of pet animals and birds, their food and goods**

This class includes:

- retail sale of pets and articles for pets  
- retail sale of food for pets and other animals kept at home for pleasure (e.g. chickens, horses)

This class also includes:

- retail sale of toiletries, hygiene products, etc. for pets

**4777 Retail sale of watches and jewellery**

**47771 Retail sale of watches and jewellery**

This class also includes:

- retail sale of silverware articles

**Also includes:**

– Retail sale of valuables

**Not included:**

Retail sale of imitation jewellery, see 47783

**4778 Retail sale of other new goods**

**47781 Retail sale of optical equipment**

This class includes:

- retail sale of optical equipment, excluding spectacles and lenses (e.g. telescopes, microscopes, binoculars)

**Not included:**

Retail sale of weapons and ammunition, see 47631

Retail sale of glasses and lenses, see 47742

**47782 Retail sale of photographic and precision equipment**

This class includes:

- retail sale of photographic and precision equipment

**Also includes:**

– Retail sale of cameras, video cameras and other photographic equipment and projection equipment  
– Retail sale of photo films

**47783 Retail sale of souvenirs, craftwork and religious articles**

This class includes:

- retail sale of imitation jewellery
- retail sale of souvenirs, craftwork and religious articles

This class also includes:

- retail sale of artificial flowers and plants

**Also includes:**

- Retail sale of medals, trophies

**47789 Retail sale of goods n.e.c.**

This class includes:

- retail sale of household fuel oil, bottled gas, coal and fuelwood, pellets of wood or biomass
- retail sale of packaging articles
- retail sale of funeral and cemetery articles (e.g. urns, tombstones)
- retail sale of cleaning products (e.g. detergents, sponges)
- retail sale of non-food products n.e.c.

**Also includes:**

- Retail sale of fireworks
- Retail sale of baby carriages
- Retail sale of wigs
- Retail sale of protective equipment
- Retail sale of air conditioners and heat pumps
- Retail sale of fire extinguishers
- Retail sale of erotic products in stores
- Retail sale of household chemicals
- Retail sale of umbrellas

**Not included:**

Retail sale of fishing gear, see 47631

Retail sale of weapons and ammunition, see 47631

Retail sale of stamps and coins, see 47691

Retail sale of glasses and lenses, see 47742

**4779 Retail sale of second-hand goods**

**47791 Retail sale of antiques**

This class includes:

- retail sale of antiques

**Not included:**

Activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions, see 4791

Activities of intermediaries in the retail sale of second-hand goods, see 4791

Activities of space rental, including staff, for second-hand goods, see 47911

Activities of pawnshops, see 64921

**47792 Retail sale of second-hand books**

This class includes:

- retail sale of second-hand books

**Not included:**

Activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions, see 4791

Activities of intermediaries in the retail sale of second-hand goods, see 479

Activities of space rental, including staff, for second-hand goods, see 47911

Activities of pawnshops, see 64921

## **47799 Retail sale of other second-hand goods**

This class includes:

- retail sale of second-hand clothes
- retail sale of second-hand furniture
- retail sale of second-hand household appliances
- retail sale of other second-hand goods

### **Not included:**

Retail sale of second-hand motor vehicles, motorcycles, and related parts and accessories, see 478

Activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions, see 479

Activities of intermediaries in the retail sale of second-hand goods, see 479

Activities of space rental, including staff, for second-hand goods, see 47911

Activities of pawnshops, see 64921

## **478 Retail sale of motor vehicles, motorcycles and related parts and accessories**

This group includes the retail sale of new and second-hand motor vehicles and motorcycles, as well as all kinds of parts, components, supplies, tools and accessories for motor vehicles and motorcycles, for example:

- rubber tyres and inner tubes for tyres
- spark plugs, batteries, lighting equipment, vehicle charging equipment and electrical parts

This group also includes:

- retail sale of used parts and accessories after dismantling cars or other motor vehicles
- retail sale of parts and accessories for electric motor vehicles and motorcycles

## **4781 Retail sale of motor vehicles**

### **47811 Retail sale of motor vehicles**

This class includes:

retail sale of new and used motor vehicles, including electric vehicles:

- passenger motor vehicles
- camping vehicles (e.g. caravans, motorhomes)

This class also includes:

- retail sale of off-road motor vehicles
- retail sale of trailers for motor vehicles

### **Not included:**

Retail sale of bicycles and electric bicycles etc., see 47631

Retail sale of parts and accessories for motor vehicles, see 47821

Retail sale of motorcycles, motorcycle parts and accessories, see 47831

Activities of agents for the retail sale of motor vehicles, see 479

On-demand passenger transport service activities by vehicle with a driver, see 49331

Rental and leasing of motor vehicles without a driver, see 771

Maintenance and repair of motor vehicles and motorcycles, see 953

## **4782 Retail sale of motor vehicle parts and accessories**

### **47821 Retail sale of motor vehicle parts and accessories**

This class includes:

Retail sale of new and used parts, equipment and accessories for motor vehicles, for example:

- rubber tyres and inner tubes for tyres
- spark plugs, batteries, lighting equipment, vehicle charging equipment and electrical parts

**Also includes:**

- Retail sale of spare parts for agricultural tractors

**Not included:**

Retail sale of automotive fuel, see 47301

Retail sale of motor vehicles, see 47811

Maintenance and repair of motor vehicles and motorcycles, see 953

## **4783 Retail sale of motorcycles, motorcycle parts and accessories**

### **47831 Retail sale of motorcycles, motorcycle parts and accessories**

This class includes:

- retail sale of new and used motorcycles, including mopeds
- retail sale of new and used parts and accessories for motorcycles
- retail sale of protective gear for motorcyclists

**Not included:**

Retail sale of bicycles, electric bicycles, monowheels, hoverboards, kick scooters, and related parts and accessories, see 47631

Rental of motorcycles, see 77111

Repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kick scooters, see 95291

Repair and maintenance of motorcycles, see 95321

## **479 Intermediation service activities for retail sale**

This group includes intermediation service activities for specialised and non-specialised retail sale that facilitate transactions between buyers and sellers of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for retail sale can include other sources of income (for example, revenues from the sale of advertising space).

This group also includes:

- activities of intermediaries in the retail sale of second-hand goods
- activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions
- activities of agents for the retail sale of motor vehicles and motorcycles

### **4791 Intermediation service activities for non-specialised retail sale**

#### **47911 Intermediation service activities for non-specialised retail sale**

This class includes intermediation service activities for non-specialised retail sale that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for non-specialised retail sale can include other sources of income (for example, revenues from the sale of advertising space).

This class also includes:

- activities of space rental, including staff, for the retail sale of second-hand goods

**Not included:**

Intermediation service activities for specialised retail sale, see 47921

### **4792 Intermediation service activities for specialised retail sale**

#### **47921 Intermediation service activities for specialised retail sale**

This class includes intermediation service activities for specialised retail sale that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on.). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for specialised retail sale can include other sources of income (for example, revenues from the sale of advertising space).

**Not included:**

Retail sale of petrol in combination with electro fuels (e-fuels), if the sale of electro fuels is not predominant, see 47301

Intermediation service activities for non-specialised retail sale, see 47911

## **H TRANSPORTATION AND STORAGE**

This section includes the transport of passengers or freight, by rail, pipeline, road, water or air. It includes the transport of passengers regardless of the reasons, whether for personal, professional or recreational reasons, scheduled or not. Rental of transport equipment with a driver or operator as well as postal and courier activities are classified in this section.

The section also includes associated activities (for example, operation of terminal and parking facilities, cargo handling, warehousing and storage, such as the operation of silos, merchandise warehouses, storage tanks). Transport activities classified in divisions 49, 50, 51 and 53 often involve related activities (for example, packaging, goods handling operations, temporary crating, sampling and weighing of goods) which solely support the transport activities. These supporting activities are only to be classified in division 52 if they are performed on behalf of others.

This section also includes:

- intermediation services that link customers to transport service providers, except for division 79

### **49 Land transport and transport via pipelines**

This division includes the transport of passengers and freight by road or rail. The activities include the transport of passengers, whether for personal, professional or recreational reasons. It also includes the transport of goods via road, rail or pipelines.

#### **491 Passenger rail transport**

##### **4911 Passenger heavy rail transport**

##### **49111 Passenger heavy rail transport**

This class includes:

- rail transport of passengers using railway rolling stock on mainline networks
- operation of sleeping cars or dining cars as an integrated operation of railway companies

This class also includes:

- passenger heavy rail transport for sightseeing

**Not included:**

Passenger transport by metro, tramway, subway, underground etc., see 49121

Passenger terminal activities, see 52219

Operation of railway infrastructure and related activities (e.g. switching and shunting), see 52219

Operation of sleeping cars or dining cars when operated by separate units, see 55901, 56111

#### **4912 Other passenger rail transport**

##### **49121 Other passenger rail transport**

This class includes:

- passenger transport by metro, subway, underground and elevated railway, metropolitan railway and tramway
- passenger transport by funicular railway

This class also includes:

- passenger light rail transport for sightseeing

**Not included:**

Passenger terminal activities, see 52219

Operation of railroad infrastructure and related activities (e.g. switching and shunting), see 52219

## **492 Freight rail transport**

### **4920 Freight rail transport**

#### **49201 Freight rail transport**

This class includes:

- freight transport on mainline rail networks as well as short line freight railroads

This class also includes:

- freight transport by funiculars

- traction services

**Also includes:**

– Rail transport of cooled and frozen goods in special refrigerated wagons

– Rail transport of oil products (e.g. crude oil, natural gas, refined petroleum products) in special tank wagons

– Rail transport of other liquids and gases in special tank wagons

– Rail transport of container goods

– Rail transport of letters and postal packages on behalf of domestic or foreign postal service

– Rail transport of letters and postal packages on behalf of postal or courier service

– Rail transport of bulk goods (e.g. crop, flour, cement, sand, coal, etc.)

– Rail transport of cars, lorries and trailers

– Rail transport of live animals

– Rail transport of other goods

**Not included:**

Warehousing and storage, see 52101

Freight terminal activities, see 52219

Operation of railway infrastructure and related activities (e.g. switching and shunting), see 52219

Cargo handling on behalf of others, see 52241

Organisation of railway freight transport, see 52251

## **493 Other passenger land transport**

This group includes all land-based passenger transport activities other than rail transport.

### **4931 Scheduled passenger transport by road**

#### **49311 Scheduled urban and suburban road transport of passengers**

This class includes:

- scheduled urban, suburban road transport of passengers by (e.g. bus, coach, trolleybus, minibus). Such transport follows a fixed timetable, entailing the picking up and setting down of passengers normally at fixed stops

**Not included:**

Passenger rail transport, see 491

Passenger transport by funicular railway, see 49121

Non-scheduled passenger transport by road for sightseeing, in vehicles of 10 or more persons, see 49321

On-demand passenger transport services in vehicles with a driver for a maximum of 9 persons (taxi, etc.), see 49331

Operation of aerial cableways, etc., see 49341

#### **49312 Scheduled long-distance and international road transport of passengers**

This class includes:

- scheduled long-distance and international road transport of passengers by (e.g. bus, minibus). Such transport follows a fixed timetable, entailing the picking up and setting down of passengers normally at fixed stops

**Not included:**

Passenger rail transport, see 491

Passenger transport by funicular railway, see 49121

Non-scheduled passenger transport by road for sightseeing, in vehicles of 10 or more persons, see 49321

On-demand passenger transport services in vehicles with a driver for a maximum of 9 persons (taxi, etc.), see 49331

Operation of aerial cableways, etc., see 49341

## **49319 Other scheduled local passenger transport (county and municipal lines)**

This class includes:

- scheduled other road transport of passengers by (e.g. bus, coach, trolleybus, minibus). Such transport follows a fixed timetable, entailing the picking up and setting down of passengers normally at fixed stops

This class also includes:

- operation of school buses and buses for the transport of employees

- scheduled passenger transport by road for sightseeing

**Not included:**

Passenger rail transport, see 491

Passenger transport by funicular railway, see 49121

Non-scheduled passenger transport by road for sightseeing, in vehicles of 10 or more persons, see 49321

On-demand passenger transport services in vehicles with a driver for a maximum of 9 persons (taxi, etc.), see 49331

Operation of aerial cableways, etc., see 49341

## **4932 Non-scheduled passenger transport by road**

### **49321 Non-scheduled passenger transport by road**

This class includes:

- non-scheduled urban, interurban and long-distance road transport of passengers in vehicles of 10 or more persons. This may include transport by bus, coach, trolleybus or minibus.

**Not included:**

Passenger rail transport, see 491

Operation of school buses and buses for the transport of employees, see 49319

On-demand passenger transport services in vehicles with a driver for a maximum of 9 persons (taxi, etc.), see 49331

## **4933 On-demand passenger transport service activities by vehicle with driver**

### **49331 On-demand passenger transport service activities by vehicle with driver**

This class includes the on-demand transport of passengers in vehicles with a driver, for a maximum of 9 persons:

- taxi services

- private hire vehicles with a driver

- motorcycle taxi services

**Not included:**

Bicycle taxi services, see 49391

Passenger road transport by vehicles drawn by humans or animals, see 49391

Intermediation service activities for passenger transport, see 52321

Patient transport by ambulance, see 86921

## **4934 Passenger transport by cableways and ski lifts**

### **49341 Passenger transport by cableways and ski lifts**

This class includes:

- transport by cableways, ski lifts and chairlifts, which may include the preparation of ski slopes
- passenger transport by lifts

This class also includes:

- freight transport by cableways

**Not included:**

Passenger rail transport for sightseeing, see 49111, 49121

Passenger transport by funicular railway, see 49121

Non-scheduled passenger road transport in vehicles of 10 or more persons, see 49321

Operation of sports areas, which may include the operation of cableways, ski lifts and chairlifts, see 93111

## **4939 Other passenger land transport n.e.c.**

### **49391 Other passenger land transport n.e.c.**

This class includes:

- bicycle taxi services
- passenger road transport by vehicles drawn by humans or animals

**Not included:**

Patient transport by ambulance, see 86921

Transport of human remains, see 96301

## **494 Freight transport by road and removal services**

This group includes all land-based freight transport activities other than rail transport.

### **4941 Freight transport by road**

#### **49411 Freight transport by road**

This class includes:

- road transport of freight, on behalf of postal or courier units, without carrying out any other post or courier activities
- road transport of objects between different units (e.g. buildings, storage units, on a fee or contract basis)

All freight transport operations by road:

- logging haulage
- livestock haulage
- refrigerated haulage
- heavy haulage
- bulk haulage, including haulage in tanker trucks, including milk collection at farms
- haulage of automobiles
- transport of waste and waste materials, without collection or disposal

This class also includes:

- rental of freight vehicles with a driver
- freight road transport by vehicles drawn by humans or animals
- rental of concrete mixer lorries with a driver
- delivery of furniture, can include unpacking and installation

**Also includes:**

- Transport of concrete and bitumen with a special vehicle
- Road transport of refrigerated goods in special refrigerated lorries
- Road transport of oil products (e.g. crude oil, natural gas, refined petroleum products) in special tank trucks or semi-trailers



- Transport of other liquids and gases in special tank trucks or semi-trailers
- Road transport of container goods
- Transport of traffic signs (without installation)
- Transport of a dead person by truck

**Not included:**

Log hauling within the forest, as part of logging operations, see 02401

Distribution of water by trucks, see 36001

Waste transport as an integrated part of waste collection activities, see 38111, 38121

Removal services, see 49421

Operation of terminal facilities for handling freight, see 522

Crating and packing activities for transport, see 522

Moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic, see 52241

Pickup of goods and grouping for shipping, see 52251

Post and courier activities, see 53101, 53201

Transport by armoured car service activities, see 80011

## **4942 Removal services**

### **49421 Removal services**

This class includes:

- removal (relocation) services to businesses and households by road transport

This class also includes:

- leasing of removal vehicles with a driver
- storage of furniture as part of the removal service

**Also includes:**

- Moving service of household goods and furniture, including related packing services
- Moving service of office equipment, machinery and furniture, including related packing services

## **495 Transport via pipeline**

### **4950 Transport via pipeline**

#### **49501 Transport via pipeline**

This class includes:

- transport of gases, liquids, water, slurry and other commodities via pipelines
- pipeline transport of natural gas from processing plants to local distribution systems

This class also includes:

- operation of pump stations for transport via pipelines

**Not included:**

Distribution of gaseous fuels, steam or water to end users through local or regional network of mains, see 35221, 35301, 36001

Distribution of water by trucks, see 36001

Retail sale of automotive fuel, see 47301

Transport of liquids by trucks, see 49411

## **50 Water transport**

This division includes the water transport of passengers or freight, whether scheduled or not, whether for professional, personal or recreational reasons. Also included are the operation of towing or pushing boats, excursion or sightseeing boats, cruise ships, ferries, water taxis, and so on. Although the location is an indicator for the separation between sea and inland water transport, the deciding factor is the type of vessel used. Transport on seagoing vessels is classified in groups 501 and 502, while transport using other vessels is classified in groups 503 and 504.

## **501 Sea and coastal passenger water transport**

This group also includes:

- transport of passengers on lakes, etc., when similar types of vessels are used as on sea or coastal waters

### **5010 Sea and coastal passenger water transport**

#### **50101 Scheduled passengers transport at sea and in coastal waters**

This class includes:

Regular scheduled passenger transport of at sea and coastal waters:

- by ferries, hydrofoils and hovercrafts, water taxis, etc
- by excursion, cruise, or sightseeing boats

This class also includes:

- scheduled ferry transport of passengers with or without a vehicle

##### **Not included:**

Restaurant and bar activities aboard ships, when provided by separate units, see 56111, 56301

Rental of pleasure boats and yachts without crew, see 77211

Rental of commercial ships or boats without crew, see 77341

Operation of floating casinos, not transporting passengers, see 92001

#### **50102 On-demand passenger transport at sea and in coastal waters**

This class includes:

- passenger charter transport by ship at sea and in coastal waters, e.g., with excursion, cruise, or recreational vessels

This class also includes:

- rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing trips)
- on-demand ferry transport of passengers with or without a vehicle

##### **Not included:**

Restaurant and bar activities aboard ships, when provided by separate units, see 56111, 56301

Rental of pleasure boats and yachts without crew, see 77211

Rental of commercial ships or boats without crew, see 77341

Operation of floating casinos, not transporting passengers, see 92001

## **502 Sea and coastal freight water transport**

This group also includes:

- transport of freight on lakes, etc., when similar types of vessels are used as on sea or coastal waters

### **5020 Sea and coastal freight water transport**

#### **50201 Sea and coastal freight water transport**

This class includes:

- transport of freight over sea and coastal waters
- transport by towing or pushing of barges, oil rigs, etc.

This class also includes:

- rental of vessels with crew for sea and coastal freight water transport
- ferry transport of unaccompanied vehicles

##### **Also includes:**

- Regular and occasional transport of goods at sea and in coastal waters:
- Transport of cooled and frozen goods in special freezers
- Transportation of crude oil by tanker vessels
- Transport of liquids and gases (e.g. natural gas, methane, refined petroleum products) by special tanker vessels
- Transport of container goods
- Transport of bulk goods (e.g. crop, flour, cement, sand, coal, etc.)

**Not included:**

Ferry transport of passengers with or without a vehicle, see 50101, 50102

Storage of freight, see 52101, 52102

Harbour operations and other auxiliary activities (e.g. docking, pilotage, lighterage, vessel salvage), see 52229

Cargo handling, see 52241

Rental of commercial ships or boats without crew, see 77341

Organisation of sea transport, see 52252

## **503 Inland passenger water transport**

### **5030 Inland passenger water transport**

#### **50301 Inland passenger water transport**

This class includes:

- transport of passengers via rivers, canals, lakes and other inland waterways, including inside harbours and ports

This class also includes:

- rental of pleasure boats with crew for inland water transport
- operation of sightseeing boats and excursions on inland waterways
- inland ferry transport of passengers with or without a vehicle

**Not included:**

Restaurant and bar activities aboard ships, when provided by separate units, see 56111, 56301

Rental of pleasure boats and yachts without crew, see 77211

Operation of floating casinos, not transporting passengers, see 92001

## **504 Inland freight water transport**

### **5040 Inland freight water transport**

#### **50401 Inland freight water transport**

This class includes:

- transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports
- transport of freight on inland waterways, involving vessels that are not suitable for sea transport

This class also includes:

- rental of vessels with crew for inland freight water transport

**Not included:**

Cargo handling, see 52241

Rental of commercial ships or boats without crew, see 77341

## **51 Air transport**

This division includes the transport of passengers or freight by air or via space.

### **511 Passenger air transport**

#### **5110 Passenger air transport**

##### **51101 Passenger air transport**

This class includes:

- scheduled air transport of passengers over regular routes
- charter flights for passengers
- sightseeing flights

This class also includes:

- rental of air transport equipment with an operator for the purpose of passenger transport

**Also includes:**

- Transport of luggage
- General aviation activities, e.g. educational and recreational flights organised by aero clubs

**Not included:**

Rental of air transport equipment without an operator, see 77351

Air ambulances, see 86921

## **512 Freight air transport and space transport**

### **5121 Freight air transport**

#### **51211 Freight air transport**

This class includes:

- air transport of freight, whether scheduled or not

This class also includes:

- rental of air transport equipment with an operator for the purpose of freight transport

### **5122 Space transport**

#### **51221 Space transport**

This class includes:

- launching of satellites and space vehicles
- space transport of freight and passengers

## **52 Warehousing, storage and support activities for transportation**

This division includes warehousing and support activities for transport, such as the operation of transport infrastructure (for example, airports, harbours, tunnels, bridges). It also includes the activities of transport agencies and cargo handling.

The activities mentioned are carried out on behalf of third parties. If the related services are provided solely to support transport activities by the same unit, they are considered as ancillary activities to transport and this unit is classified elsewhere in section H.

### **521 Warehousing and storage**

#### **5210 Warehousing and storage**

##### **52101 Operation of storage and warehouse facilities**

This class includes:

- operation of storage and warehouse facilities for all kinds of goods: operation of grain silos; general merchandise warehouses; refrigerated warehouses and cool stores; storage tanks, etc.
- warehousing of furniture, not part of a removal service

This class also includes:

- storage of goods in foreign trade zones
- blast freezing associated with storage and warehousing
- activities of storage of physical archives and paper files

**Also includes:**

- Operation of silo storage facilities

– Operation of customs warehouses

**Not included:**

Storage of electricity, see 35161

Storage of gaseous fuels for energy supply through a network, see 35241

Storage of furniture as part of a removal service, see 49421

Operation of parking facilities for motor vehicles, see 52211

Winter storage of caravans, ships and boats, and storage of aircraft, see 52211, 52229, 52239

Operation of self-storage facilities, see 68201

Rental of vacant space, see 68201

## **52102 Storage services of liquids and gases**

This class includes:

- storage of gaseous fuels not part of network energy supply services

**Also includes:**

– Storage of liquid fuel

– Storage of chemicals, hydrocarbon, etc.

– Storage of oil and oil products

– Operation of oil terminals

**Not included:**

Storage of electricity, see 35161

Storage of gaseous fuels for energy supply through a network, see 35241

Storage of furniture as part of a removal service, see 49421

Operation of parking facilities for motor vehicles, see 52211

Winter storage of caravans, ships and boats, and storage of aircraft, see 52211, 52229, 52239

Operation of self-storage facilities, see 68201

Rental of vacant space, see 68201

## **522 Support activities for transportation**

This group includes activities supporting the transport of passengers or freight, including the operation of transport facilities and parts of the transport infrastructure and activities related to handling freight before, after or between transport segments.

### **5221 Service activities incidental to land transportation**

#### **52211 Operation of car parks**

This class includes:

- operating paid or unpaid car parks, garages, bicycle parking facilities, winter storage of caravans

#### **52219 Other service activities incidental to land transportation**

This class includes:

- switching and shunting

- towing and roadside assistance

- truck transport cargo surveying activities

- toll collection services

Activities related to the transport of passengers, animals or freight by road, rail and other means of land transport:

- operation of terminal facilities (e.g. railway stations, bus stations, stations for the handling of goods)

- operation of railway infrastructure and rail-related facilities, cargo terminals, technical back-up points, railway stops for fuel

- operation of roads, bridges and tunnels, including activities of winter maintenance

This class also includes:

- liquefaction and/or regasification of natural gas for the purpose of land transport

**Not included:**

Liquefaction of natural gas for transport purposes, done at the mine site, see 09101

Regasification of natural gas for distribution through mains, see 35221

Repair of roads, see division 42

Cargo handling, see 52241

Moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic, see 52241

## **5222 Service activities incidental to water transportation**

### **52221 Port and waterway operation services**

This class includes:

activities related to the water transport of passengers, animals or freight:

- operation of terminal facilities (e.g. harbours, piers)
- operation of waterway locks, etc.

**Also includes:**

- Operation of water elevators and dams
- Activities that ensure the use and maintenance of canals, rivers and other navigable inland waters

**Not included:**

Dredging and waterway maintenance, see 42911

Cargo handling, see 52241

Amusement and recreation activities related to the infrastructure of marinas, see 93299

### **52222 Bunkering**

This class includes:

- reception of port waste
- supplying ships with motor fuel or oils

**Not included:**

Wholesale of automotive fuel, see 46812

### **52229 Other service activities incidental to water transportation**

This class includes:

- navigation, pilotage, tug and berthing activities
- lighterage, salvage activities
- lighthouse activities
- marine cargo surveying activities
- waterway information services
- winter storage of ships and boats

This class also includes:

- ensuring safety at waterway infrastructure maintenance work
- liquefaction and regasification of natural gas for the purpose of water transport done off the mine site

**Also includes:**

- Operation of light-vessels
- Installation and maintenance of buoys, beacon lights and other seamarks

**Not included:**

Dredging and waterway maintenance, see 42911

Cargo handling, see 52241

Amusement and recreation activities related to the infrastructure of marinas, see 93299

Operation of marinas, see 93299

## **5223 Service activities incidental to air transportation**

### **52231 Operation of airports and airway terminals**

This class includes:

- operation of terminal facilities (e.g. airway terminals)
- airport activities

**Not included:**

Cargo handling, see 52241

Luggage and passenger inspection at airports, not by public authorities, see 80011

Luggage and passenger inspection at airports, by public authorities, see 84241

Operation of flying schools for professional pilots, see 85321

Operation of flying schools not issuing certificates and permits for professionals, see 85531

### **52239 Other service activities incidental to air transportation**

This class includes:

- air traffic control activities; ground service activities on airfields, etc.
- ensuring safety at airfield infrastructure maintenance work
- storage of aircraft

This class also includes:

- firefighting and fire-prevention services at airports

**Also includes:**

- Operation of radar stations on airfields
- Ground service and maintenance of aircraft (excluding repair)
- Towing of aircraft
- Operation of aircraft hangars
- Designation of aircraft types

**Not included:**

Cargo handling, see 52241

Luggage and passenger inspection at airports, not by public authorities, see 80011

Luggage and passenger inspection at airports, by public authorities, see 84241

Operation of flying schools for professional pilots, see 85321

Operation of flying schools not issuing certificates and permits for professionals, see 85531

## **5224 Cargo handling**

### **52241 Cargo handling**

This class includes:

- loading and unloading of goods and luggage irrespective of the mode of transport used
- stevedoring
- loading and unloading of freight railway cars

This class also includes:

- rental and leasing of transtainers or luffing cranes, with an operator, for cargo handling activities
- moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic

**Not included:**

Transport or moving of objects within an industrial plant, on a fee or contract basis, if a public road is used, see 49411

Operation of terminal facilities, see 52219, 52221, 52231

Intermediation service activities for freight transport, see 52311

**5225 Logistics service activities****52251 Logistics service activities**

This class includes:

- activities of distribution centres
- pickup of goods and grouping for shipping
- goods handling operations (e.g. temporary crating and packing goods into boxes for the purpose of warehousing or for protecting them during transport, unpacking, sampling, weighing of goods)

**Not included:**

Freight forwarding, see 52261

Ship brokerage – includes taking care of the entry and clearance of ships, as an intermediary between shipowners and shippers or receivers of goods, see 52311

Courier activities, see 53201

Provision of motor, marine, aviation and transport insurance, see 65121

Management consultancy for companies' logistics, see 70201

Logistics consulting activities, i.e. planning, designing and supporting operations of transport, warehousing and distribution, see 70201

**5226 Other support activities for transportation****52261 Organising and forwarding freight consignments**

This class includes:

- issue and procurement of transport documents and waybills
- organisation and freight forwarding of group and individual consignments on behalf of the client

**52262 Activities of customs agents**

This class includes:

- activities of customs agents

**52269 Other support activities for transportation n.e.c**

This class includes:

- organisation of multimodal and combined transport activities by rail, road, water or air (intermodal transport) on behalf of the shipper or consignee

**Also includes:**

- Goods-handling operations, e.g. crating for transit, uncrating, sampling and weighing of goods

**523 Intermediation service activities for transportation**

This group includes the intermediation of freight and passenger transport.

**5231 Intermediation service activities for freight transportation****52311 Intermediation service activities for freight transportation**

This class includes the intermediation of freight transport, by bringing clients and service providers together for a fee or commission, without the intermediary providing the freight transport services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the freight transport service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class includes:



- rail, road, ship and aircraft freight brokerage
- operation of platforms for intermediation of freight transport services

**Not included:**

Freight transport, see divisions 49, 50 and 51

Brokerage of passenger seats in ships and aircraft space, see 52321

## **5232 Intermediation service activities for passenger transportation**

### **52321 Intermediation service activities for passenger transportation**

This class includes the intermediation of passenger transport, by bringing clients and service providers together for a fee or commission, without the intermediary providing the passenger transport services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the passenger transport service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class includes:

- operation of online ride-sharing platforms that allow passengers to book a ride
- provision of intermediation services for the purchase of land, water or air transport for passengers
- brokerage of passenger seats in ships and aircraft space

This class also includes:

- intermediation of transport by radio taxi services, without providing transport
- fee-based reservation services for passenger transport

**Not included:**

Taxi operation and other passenger road transport, see 49311, 49312, 49319, 49321, 49331

Rail, ship and aircraft freight brokerage, see 52311

Operation of online platforms for the rental of vehicles (cars, motorcycles, scooters, etc.) without a driver, see 77511

Units that provide reservation services alongside additional travel advice or expertise, see 79111

Combined activities of accommodation, travel and food, i.e. travel agencies and tour operators, see 79111, 79121

## **53 Postal and courier activities**

### **531 Postal activities under universal service obligation**

#### **5310 Postal activities under universal service obligation**

##### **53101 Postal activities under universal service obligation**

This class includes the activities of postal services operating under a universal service obligation by one or more designated universal service providers. The activities include use of the universal service infrastructure, including retail sale locations, sorting and processing facilities, and carrier routes to pick up and deliver mail. The delivery can include letter post, in other words, letters, postcards, printed papers (newspapers, periodicals, advertising items, and so on), small packets, goods or documents. Also included are other services necessary to support the universal service obligation.

This class includes:

- pickup, sorting, transport and delivery (domestic (national) or international) of letter post and (mail-type) parcels and packages by postal services operating under a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport.
- collection of letter-mail and parcels from public letter boxes or from post offices

**Not included:**

Postal giro, postal savings activities and money order activities, see 64191

### **532 Other postal and courier activities**

#### **5320 Other postal and courier activities**

## **53201 Other postal and courier activities**

This class includes:

- pickup, sorting, transport and delivery (domestic (national) or international) of letter post and (mail-type) parcels and packages by businesses operating outside the scope of a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport.

This class also includes:

- home delivery services, including food

### **Also includes:**

– Subcontracting for the postal service provider (incl. mailmen working as self-employed persons and private and public limited companies that collect or deliver parcels on behalf of the postal service provider); postal service is not the delivery of parcels for the purpose of the person's own economic activities or on behalf of the person themselves

### **Not included:**

Transport of freight, see (according to mode of transport) 49201, 49411, 50201, 50401, 51211, 51221

Delivery of furniture, can include unpacking or installation, see 49411

Home delivery of prepared meals, if performed by the same unit which prepares the meals, see division 56

## **533 Intermediation service activities for postal and courier activities**

## **5330 Intermediation service activities for postal and courier activities**

### **53301 Intermediation service activities for postal and courier activities**

This class includes the intermediation of postal and courier activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the postal and courier services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the postal and courier service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class includes:

- any intermediation service undertaken by third parties to postal service providers and offered to business and domestic (household) clients

- operation of online platforms to allow people to book a food delivery

### **Not included:**

Food delivery services, see 53201

Operation of online platforms for home delivery of prepared meals, if the delivery is carried out by the same unit which prepares the meals, see 56401

Monetary intermediation services (e.g. payment of fees through the post office), see 64191

## **I ACCOMMODATION AND FOOD SERVICE ACTIVITIES**

This section includes the provision of short-term (less than one year) accommodation for visitors and other travellers, temporary accommodation in single or shared rooms or dormitories for students, seasonal workers and other individuals, as well as the provision of meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

## **55 Accommodation**

This division includes the provision of short-term accommodation for visitors and other travellers. The accommodation may include meals, recreational facilities and other services.

Also included is the provision of short-term accommodation (for example, for students, workers).

### **551 Hotels and similar accommodation**

### **5510 Hotels and similar accommodation**

#### **55101 Hotels**

This class includes the provision of accommodation, typically on a daily or weekly basis, for short-term stays. It also includes the provision of furnished accommodation in hotels rooms and suites. Services provided include daily cleaning and bed-making. A range of additional services may be provided (for example, food and beverage services, laundry services, recreational facilities as well as conference and convention facilities). These activities are generally characterised by the provision of on-the-spot customer service.

This class includes accommodation provided by, for example:

- hotels
- resort hotels
- suite/apartment hotels

**Also includes:**

- Spa hotels (except rehabilitation centres)

**Not included:**

Accommodation without daily cleaning, bed-making and on-the-spot customer service, see 55201, 55202, 55203, 55204, 55205

Intermediation service activities for accommodation, see 55401

Physiotherapy activities, license based, vt 86951

## **55102 Motels and similar accommodation**

This class includes the provision of accommodation, typically on a daily or weekly basis, for short-term stays. It also includes the provision of furnished accommodation in motel rooms. Services offered include daily cleaning and bed-making. A range of additional services may be provided (for example, food and beverage services, laundry services, recreational facilities as well as conference and convention facilities). These activities are generally characterised by the provision of on-the-spot customer service.

**Also includes:**

- Accommodation establishment located near highways intended primarily for serving people travelling by motor vehicles

**Not included:**

Accommodation without daily cleaning, bed-making and on-the-spot customer service, see 55201, 55202, 55203, 55204, 55205

Intermediation service activities for accommodation, see 55401

## **55103 Guesthouses**

This class includes the provision of accommodation, typically on a daily or weekly basis, for short-term stays. It also includes the provision of furnished accommodation in guesthouse rooms. Services provided include daily cleaning and bed-making. A range of additional services may be provided (for example, food and beverage services, laundry services, recreational facilities as well as conference and convention facilities). These activities are generally characterised by the provision of on-the-spot customer service.

**Not included:**

Accommodation without daily cleaning, bed-making and on-the-spot customer service, see 55201, 55202, 55203, 55204, 55205

Intermediation service activities for accommodation, see 55401

## **552 Holiday and other short-stay accommodation**

### **5520 Holiday and other short-stay accommodation**

#### **55201 Hostels**

This class includes the provision of short-term accommodation in hostel, predominantly to travellers and visitors, typically on a daily or weekly basis, in self-contained furnished rooms or areas for living/dining and sleeping. Typically, no on-the-spot customer service and minimal complementary services, if any, are provided.

**Not included:**

Accommodation with daily cleaning, bed-making and on-the-spot customer service, see 55101, 55102, 55103

Intermediation service activities for accommodation, see 55401

## **55202 Holiday homes (chalets)**

This class includes the provision of short-term accommodation in holiday home (chalet), predominantly to travellers and visitors, typically on a daily or weekly basis, in self-contained furnished rooms or areas for living/dining and sleeping. Typically, no on-the-spot customer service and minimal complementary services, if any, are provided.

### **Not included:**

Accommodation with daily cleaning, bed-making and on-the-spot customer service, see 55101, 55102, 55103

Intermediation service activities for accommodation, see 55401

## **55203 Holiday villages and camps**

This class includes the provision of short-term accommodation in holiday village, predominantly to travellers and visitors, typically on a daily or weekly basis, in self-contained furnished rooms or areas for living/dining and sleeping. Typically, no on-the-spot customer service and minimal complementary services, if any, are provided.

This class includes accommodation in, for example:

- cottages and cabins without housekeeping services
- mountain huts and lodges

### **Not included:**

Accommodation with daily cleaning, bed-making and on-the-spot customer service, see 55101, 55102, 55103

Intermediation service activities for accommodation, see 55401

## **55204 Visitor flats**

This class includes the provision of short-term accommodation in visitor flat, predominantly to travellers and visitors, typically on a daily or weekly basis, in self-contained furnished rooms or areas for living/dining and sleeping. Typically, no on-the-spot customer service and minimal complementary services, if any, are provided.

This class includes accommodation in e.g.:

- holiday apartments

### **Not included:**

Accommodation with daily cleaning, bed-making and on-the-spot customer service, see 55101, 55102, 55103

Intermediation service activities for accommodation, see 55401

## **55205 Bed-and-breakfast**

This class includes the provision of short-term accommodation in bed-and-breakfast facility, predominantly to travellers and visitors, on a daily or weekly basis, in self-contained furnished rooms or areas for living/dining and sleeping. Typically, no on-the-spot customer service and minimal complementary services, if any, are provided.

This class includes accommodation in e.g.:

- guest rooms provided by private households
- bed and breakfast units

### **Not included:**

Accommodation with daily cleaning, bed-making and on-the-spot customer service, see 55101, 55102, 55103

Intermediation service activities for accommodation, see 55401

## **553 Camping grounds and recreational vehicle parks**

### **5530 Camping grounds and recreational vehicle parks**

#### **55301 Camping grounds and recreational vehicle parks**

This class includes:

- provision of short-term accommodation in camping grounds (e.g. recreational camps, fishing and hunting camps)
- provision of space and facilities for recreational vehicles

This class also includes:

- glamping accommodation
- accommodation provided by protective shelters or plain bivouac facilities

**Also includes:**

- Short-term accommodation in health camps and other leisure camps
- Outdoor camps for placing tents and/or sleeping bags
- Children's leisure camps and related services
- Adult or family leisure camps and other holiday accommodation and related services

**Not included:**

Intermediation service activities for accommodation, see 55401

**554 Intermediation service activities for accommodation**

**5540 Intermediation service activities for accommodation**

**55401 Intermediation service activities for accommodation**

This class includes the intermediation of all types of accommodation by bringing clients and service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (phone, post, and so on). The fee or commission can be received from either the client or the provider of the accommodation. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class also includes:

- timeshare exchange services
- reservation services for accommodation

**Not included:**

Units that provide reservation services alongside additional accommodation advice or expertise, see 79111

Intermediation or sale of a combination of accommodation, travel and food, i.e. travel agencies and tour operators, see 79111, 79121

**559 Other accommodation**

**5590 Other accommodation**

**55901 Other accommodation**

This class includes the provision of temporary accommodation in homes, flats or apartments, as well as single or shared rooms or dormitories for students, seasonal workers and other individuals as a temporary change of residence.

This class includes the aforementioned accommodation (i.e., as a temporary change of residence):

- homes and furnished or unfurnished flats or apartments, for a period shorter than a year
- dormitories for workers
- boarding houses
- student accommodation provided for less than one year at a time
- railway sleeping cars when not operated by railway companies

**Not included:**

Operation of railway sleeping cars as an integrated operation of railway companies, see 49111

Operation of cruise ships, see 50102, 50301

Intermediaries for accommodation, see 55401

All forms of accommodation for a period of one year or longer, see 68201

Intermediation or sale of a combination of accommodation, travel and food, i.e. travel agencies and tour operators, see 79111, 79121

**56 Food and beverage service activities**

This division includes food and beverage serving activities providing meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or takeaway restaurants, whether permanent or temporary, with or without seating. The fact that meals fit for immediate consumption are offered is decisive, not the kind of facility providing them.

**561 Restaurants and mobile food service activities**

This group includes:

- restaurant and mobile food service activities for a general public, on a regular basis

## **5611 Restaurant activities**

### **56111 Activities of restaurants and cafes**

This class includes the provision of predominantly food services to customers (for example, in traditional restaurants, self-service or takeaway restaurants), with or without seating, in permanent or temporary facilities.

This class includes activities of:

- restaurants
- cafeterias

This class also includes:

- operation and cafeterias of restaurants on transport equipment and within transport facilities, if operated by separate units not part of the transport provider
- operation and cafeterias of restaurants in a hotel, if operated by separate units not part of the hotel
- operation of takeaway restaurants and cafeterias in a supermarket, if operated by separate units not part of the supermarket

#### **Not included:**

Retail sale of food through vending machines, see 472

Operation of railway dining cars as an integrated operation of railway companies, see 49111

Mobile food service activities, see 56121

Event catering activities, see 56211

Concession operation of eating facilities, see 56221

Activities of food service contractors (e.g. for transport companies), see 56221

Activities of tea rooms, see 56301

### **56112 Activities of fast food and other food service establishments**

This class includes the provision of predominantly food services to customers (for example in self-service or takeaway), with or without seating, in permanent or temporary facilities.

This class includes activities of:

- canteens/diners
- fast-food restaurants
- take-out eating places

This class also includes:

- operation of fast-food restaurants on transport equipment and within transport facilities, if operated by separate units not part of the transport provider
- operation of fast-food restaurants in a hotel, if operated by separate units not part of the hotel
- operation of takeaway fast-food restaurants in a supermarket, if operated by separate units not part of the supermarket

#### **Not included:**

Retail sale of food through vending machines, see 472

Operation of railway dining cars as an integrated operation of railway companies, see 49111

Mobile food service activities, see 56121

Event catering activities, see 56211

Concession operation of eating facilities, see 56221

Activities of food service contractors (e.g. for transport companies), see 56221

Activities of tea rooms, see 56301

## **5612 Mobile food service activities**

## **56121 Mobile food service activities**

This class includes the preparation and serving of predominantly food for immediate consumption from movable carts or portable stalls.

This class includes activities of mobile food operators, including:

- hot food trucks
- food vendors
- ice cream vendors
- food preparation in market stalls
- snack vendors
- frozen yogurt vendors
- pancake vendors

### **Not included:**

Retail sale of food through vending machines, see 472

Food delivery by independent units, see 53201

Preparation and serving of food from movable and temporary carts or portable stalls based on contractual arrangements with the customer, for a specific event, see 56211

Concession operation of eating facilities, see 56221

Mobile beverage serving, see 56301

## **562 Event catering, contract catering service activities and other food service activities**

This group includes catering activities for individual events or for a specified period of time and the operation of food concessions (for example, at sports or similar facilities). The services are provided on a contract basis and offered to a limited clientele.

### **5621 Event catering activities**

#### **56211 Event catering activities**

This class includes the provision of food and supply, based on contractual agreements, at the location specified by the customer, for a specific event.

### **Also includes:**

- Meal preparation service
- Joint cooking and consumption of prepared dishes at an event ordered by a customer (without cooking classes)

### **Not included:**

Manufacture of perishable food items, see 10891

Retail sale of perishable food items, see 473

Cooking courses where dishes are made and then eaten together, vt 85599

### **5622 Contract catering service activities and other food service activities**

#### **56221 Contract catering service activities and other food service activities**

This class includes industrial catering, in other words, food preparation and supply based on contractual arrangements with the customer, for a fixed term. Further included is the operation of food concessions (for example, at sports and similar facilities). The food can be prepared directly on the premises of the client organisation or in a central unit.

This class includes:

- activities of food service contractors (e.g. for transport companies)
- operation of canteens or cafeterias (e.g. for factories, offices, hospitals or schools), on a concession basis

### **Not included:**

Manufacture of perishable food items, see 1089

Retail sale of perishable food items, see 472

## **563 Beverage serving activities**

## **5630 Beverage serving activities**

### **56301 Beverage serving activities**

This class predominantly includes serving beverages for immediate consumption on the premises. The activities can include the provision of, for example live music and dance activities.

This class includes activities of:

- bars
- cocktail lounges
- pubs
- coffee houses
- tea rooms
- fruit juice bars
- mobile beverage serving

This class also includes:

- bar activities aboard a means of transport (e.g. a train or ship), when carried out by separate units

#### **Also includes:**

- Operation of dance halls where serving beverages is the principal activity

#### **Not included:**

Reselling packaged/prepared beverages, see division 47

Retail sale of beverages through vending machines, see 472

Provision of beverage preparation and supply based on contractual arrangements with the customer, for a fixed term, see 56221

Operation of concert halls and music venues, see 90311

Operation of dance floors where beverage serving is not the main activity, see 93291

## **564 Intermediation service activities for food and beverage services activities**

### **5640 Intermediation service activities for food and beverage services activities**

#### **56401 Intermediation service activities for food and beverage services activities**

This class includes the intermediation of food and beverage services by bringing clients and service providers together for a fee or commission without the intermediary providing the food and beverage services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, post, and so on). The fee or commission can be received from either the client or the provider of the food and beverage service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class also includes:

- reservation services for restaurants

#### **Not included:**

Operation of online platforms to allow people to book a food delivery, see 53301

## **J PUBLISHING, BROADCASTING, AND CONTENT PRODUCTION AND DISTRIBUTION ACTIVITIES**

This section includes the production and publishing, broadcasting and other distribution of information products.

This section includes: book, newspaper, periodical and software publishing activities (division 58); the production of motion picture, video and television programme elements, sound recording and music publishing activities (division 59); radio and television broadcasting as well as television or radio programme production and distribution activities, including the operation of streaming, downloads and content distribution (sharing) platforms not associated with publishing of the content, the operation of blogs and wiki sites, social network sites and online gaming / video game sites (division 60).



Publishing refers to the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. Publishers may solely publish and then license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) and self-publishing activities are included in this section.

Individual television programming components (for example, movies, television series) are produced by activities in division 59, while the creation of a complete programme for a television channel, from components produced in division 59 or other components (for example, live news programming), is included in division 60. Division 60 also includes the broadcasting of this programme by the producer.

This section also includes:

- the creation and leasing of copyrights for published content

## **58 Publishing activities**

This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; the publishing of newspapers, journals and periodicals; the publishing of directories and mailing lists, and other publishing (including software publishing).

Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms.

Publishers may license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, digital, analogue, or any other form) and self-publishing activities are included in this division, except publishing of motion pictures and music.

This division covers the streaming of content (for example, software and books), by content publishers.

## **581 Publishing of books, newspapers and other publishing activities, except software publishing**

This group includes activities of publishing books, newspapers, magazines and other periodicals, directories, compilations, mailing lists and other works (for example, catalogues, photographs, calendars, greeting cards, postcards, forms, posters, reproductions of works of art). These works are characterised by the intellectual creativity required in their development and are usually protected by copyright. All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

### **5811 Publishing of books**

#### **58111 Publishing of books, brochures and similar publications**

This class includes:

- publishing of books, brochures and similar publications
- publishing of e-books and audiobooks
- publishing of comic books and graphic novels

All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) are included.

#### **Also includes:**

- Sale of advertising space in books

#### **Not included:**

Production of globes, see 32991

Publishing of advertising material, see 58191

Publishing of music and sheet music books, see 59202

Jointly publishing and distributing podcasts, see 59209

Audiobook streaming activities not associated with its publishing, see 60101

Activities of independent authors, see 90111; 90112

#### **58112 Publishing of textbooks, dictionaries and other encyclopaedias**

This class includes:

- publishing of educational materials, dictionaries and encyclopaedias
- publishing of atlases, maps and charts

- publishing of e-learning and audio-learning materials

All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) are included.

**Not included:**

Production of globes, see 32991

Publishing of advertising material, see 58191

Publishing of music and sheet music books, see 59202

Jointly publishing and distributing podcasts, see 59209

Audiobook streaming activities not associated with its publishing, see 60101

Activities of independent authors, see 90111; 90112

## **5812 Publishing of newspapers**

### **58121 Publishing of newspapers**

This class includes:

- publishing of newspapers

All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

**IMPLEMENTATION RULE**

Newspapers (including advertising newspapers) should be under editorial responsibility and control, appearing or being regularly updated at least four times a week, being composed mainly of literary works of a journalistic nature related to news, and having the purpose to inform the general public. If the product is published in both printed and electronic format, the frequency of publication will be assessed on the basis of the frequency of publication of the printed version.

This class also includes:

- advertising newspapers

**Also includes:**

– Sale of advertising space in newspapers by the publisher

**Not included:**

Production of television or video news programmes, see 59112

News agency activities, see 60312

Activities of photojournalists, not self-publishing their own created content, see 74201

Activities of journalists whose content is published by a third party, see 90111

## **5813 Publishing of journals and periodicals**

### **58131 Publishing of journals and periodicals**

This class includes:

- publishing of journals and other periodicals

- publishing of radio and television schedules

All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

**IMPLEMENTATION RULE**

The publishing of a periodically or regularly updated collection of information should be under editorial responsibility and control, composed mainly of literary works of a journalistic nature, and having the purpose to inform the general public. Periodicals and other journals, appear less than four times a week. If the product is published in both printed and electronic format, the frequency of publication will be assessed on the basis of the frequency of publication of the printed version.

For exclusive online publication of a periodical, journal or newspaper the classification should be based on the content (newspapers are a primary source of written information on current events related to public affairs, international issues, politics; the other periodical publications usually deal with one or more specialised topics).

**Also includes:**

– Sale of advertising space in journals and other periodicals by the by publisher

– Publishing of weeklies and leaflets

**Not included:**

Production of television or video news programmes, see 59112

Content distribution via blogs, see 60391

Activities of photojournalists, not self-publishing their own created content, see 74201

Activities of journalists whose content is published by a third party, see 90111

**5819 Other publishing activities, except software publishing****58191 Other publishing activities, except software publishing**

This class includes:

publishing in any format, including print, digital or on the internet, e.g.:

- directories and mailing lists
- compilations (e.g. case law, pharmaceutical compendia)
- catalogues
- photographs, engravings and postcards
- calendars
- greeting cards
- forms
- posters
- reproductions of works of art
- non-bound leaflets and advertising material
- statistics and other information
- datasets/databases without associated data processing services

**Also includes:**

- Publishing of postal stamps, tax stamps and other stamps, stamp paper, cheque forms, banknotes, share certificates, bonds and other securities
- Publishing of timetables
- Publishing of reproductions
- Publishing of banners

**Not included:**

Retail sale of software on physical media, see 47401

Publishing of advertising newspapers, see 58121

Publishing of software, see 582

Production of video content, see 59111

Operation of content distribution (sharing) platforms, including blogs and wiki sites, social network sites and online gaming / video game sites, not associated with publishing of the content, see 60391

Application hosting, see 63101

Operation of web search portals, see 63911

Compiling of information or directories on a fee or contract basis, see 63921

**582 Software publishing**

This group includes the publishing of software (for example, operating systems, business and financial technologies software and applications, video games). Development and continuous updating of self-published video games and software are included here.

This group also includes:

- intermediation service activities for software publishing and operation of marketplaces for software downloads

**5821 Publishing of video games**

## **58211 Publishing of video games**

This class includes:

- publishing of video games for all platforms and all devices
- provision of online game in-game and in-app purchases by the publisher, for all users, including subscribers

This class also includes:

- intermediation service activities for video game software publishing

### **Not included:**

Reproduction of video game software, see 18201

Retail sale of non-customised video game software on physical media, see 47401

Operation of video game streaming sites for viewing only, see 60201

Operation of online gaming / video game sites, not associated with publishing, see 60391

Development of video game software, on behalf of others, see 62101

Application hosting, see 63101

Operation of gambling sites, see 92001

## **5829 Other software publishing**

### **58291 Other software publishing**

This class includes:

publishing of other software, including:

- operating systems
- business and other applications (e.g. distributed ledger technology (DLT), financial technologies software)
- cybersecurity software
- modelling software

This class also includes:

intermediation service activities for software publishing and software downloads

### **Also includes:**

- Publishing of system software (e.g. operating system, network, database management, development tools and programming language software)
- Publishing of application software packages

### **Not included:**

Reproduction of software, see 18201

Retail sale of non-customised software on physical media, see 47401

Publishing of video games, see 58211

Online provision of software, not associated with publishing, see 60391

Operation of online gaming / video game sites, not associated with publishing, see 60391

Development of software, not associated with publishing, see 62101

Translation or adaptation of non-customised software for a particular market on a fee or contract basis, see 62101

Application hosting, see 63101

Use of published software for the provision of financial and insurance activities, see section I

## **59 Motion picture, video and television programme production, sound recording and music publishing activities**

This division includes production of theatrical and non-theatrical motion pictures videos or audiovisual works whether for direct projection in theatres, for broadcasting or streaming; supporting post-production activities (for example film editing, cutting, dubbing or conversion to video streaming formats); distribution of motion pictures and other audiovisual productions to other industries; as well as the projection of motion pictures or other audiovisual productions. Further included is the buying and selling of distribution rights for motion pictures or other audiovisual productions.

This division also includes sound recording activities, in other words: the production of original (sound) master recordings, releasing, promoting and distributing them; the publishing of music, associated with its distribution directly to the public via streaming and downloads; sound recording service activities in a studio or elsewhere.

## **591 Motion picture, video and television programme activities**

This group includes the production of theatrical and non-theatrical motion pictures, videos or audiovisual works, whether on film, hard drive or other digital storage media, associated with digital distribution, for direct projection in theatres or for broadcasting or streaming; supporting post-production activities (for example, film editing, cutting, dubbing or conversion to video streaming formats); distribution of motion pictures or other audiovisual productions to other industries as well as their projection.

Buying and selling of motion pictures or other audiovisual production distribution rights are also included.

## **5911 Motion picture, video and television programme production activities**

### **59111 Motion picture and video production**

This class includes:

- production of motion pictures, videos or audiovisual and television programme elements
- production of advertising films
- production of animated audiovisual works
- production of vlogs
- production of video podcasts

#### **Also includes:**

- Production of feature films, documentaries and animations
- Production of theatrical and television films
- Production of propaganda films and videos
- Production of educational or instructional films

#### **Not included:**

Film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video recordings on physical media from master copies, see 18201

Wholesale of recorded media, see 46499

Retail sale of recorded media, see 47691

Post-production activities, see 59121

Reproduction of motion picture film for theatrical distribution, see 59121

Processing motion picture film, see 59121

Sound recording and recording of audiobooks, see 59201

Film processing, excluding processing motion picture film, see 74201

Activities of personal theatrical or artistic agents or agencies, see 74991

Rental of videotapes and dvds to the general public, see 77221

Real-time (ie simultaneous) closed captioning (e.g. of live television performance meetings or conferences), see 82991

Activities of independent cartoonists, see 90121

Activities of independent actors, see 90201

Activities of independent stage designers and other support activities to the performing arts, see 903

Activities of independent directors, see 90399

### **59112 Production of television programmes**

This class includes:

- production of television or video news programmes

#### **Also includes:**

– Production of television programmes (live broadcasts or recorded), e.g. interviews, light entertainment programmes, sports reportages, etc.

– Production of television commercials

**Not included:**

Wholesale of recorded media, see 46499

Retail sale of recorded media, see 47691

Post-production activities, see 59121

Sound recording and recording of audiobooks, see 59201

Television broadcasting, see 60201

Creating a complete television channel programme, see 60201

Activities of personal theatrical or artistic agents or agencies, see 74991

Rental of videotapes and dvds to the general public, see 77221

Real-time (ie simultaneous) closed captioning (e.g. of live television performance meetings or conferences), see 82991

Activities of independent cartoonists, see 90121

Activities of independent actors, see 90201

Activities of independent stage designers and other support activities to the performing arts, see 903

Activities of independent directors, see 90399

## **5912 Motion picture, video and television programme post-production activities**

### **59121 Motion picture, video and television programme post-production activities**

This class includes:

motion picture, video or audiovisual and television programme post-production activities, e.g.:

- editing, titling, subtitling credits, closed captioning
- film/tape transfers
- conversion to video streaming formats

activities of motion picture film laboratories and activities of special laboratories for animated films:

- developing and processing motion picture film
- reproduction of motion picture film for cinema distribution

This class also includes:

- activities of stock footage film libraries, etc.

**Also includes:**

- Cutting and editing of motion picture films, videos and television programmes
- Computer-generated graphics, animation, creation of visual special effects
- Development and processing of film tapes
- Colour correction and digital restoration
- Sound cutting, editing and dubbing
- Video sound production (cutting and editing)

**Not included:**

Film duplication and reproduction of audio and video recordings from master copies, see 18201

Wholesale of recorded media, see 46499

Retail sale of recorded media, see 47691

Animation production, see 59111

Film processing, not for the motion picture industry, see 74201

Rental of recorded media to the general public, see 77221

Real-time (i.e. simultaneous) closed captioning, see 82991

Activities of independent actors, cartoonists, directors, stage designers, and other support activities to the performing arts, see division 90

## **5913 Motion picture and video distribution activities**

### **59131 Motion picture and video distribution activities**

This class includes:

- acquiring copyrights or distribution rights (e.g. for film and audiovisual works)
- distributing productions (e.g. film and audiovisual works to motion picture theatres, television networks and stations, and exhibitors)

**Also includes:**

- Distribution of motion pictures, videos, dvds and other similar film products (e.g. cinema and television distribution)
- Acquisition of motion picture, video and dvd distribution rights

**Not included:**

Film duplication and reproduction of audio and video recordings from master copies, see 18201

Wholesale of recorded media, see 46499

Retail sale of recorded media, see 47691

Reproduction of motion picture film for theatrical distribution, see 59121

Video streaming distribution and download service activities not associated with its publishing, see 60201

Management of copyrights and distribution rights for films, see 74911

Rental of recorded media, see 77221

## **5914 Motion picture projection activities**

### **59141 Motion picture projection activities**

This class includes:

- activities of motion picture or audiovisual projection in cinemas, in open air or other projection venues

## **592 Sound recording and music publishing activities**

### **5920 Sound recording and music publishing activities**

#### **59201 Audio recording service, including music recording**

This class includes:

- sound recording service activities, including the production of recorded (i.e. non-live) radio programming, audio podcasts, as well as audio for film, television, books, etc.

This class also includes:

- conversion of sound recordings to audio streaming formats

**Also includes:**

- This class includes the services of sound recording studios or sound recordists, including sound recording in a studio or at a concert and post-processing (mixing and sound design).
- Production of radio programmes
- Production of radio advertisements (commercial announcements)

**Not included:**

Reproduction from master copies of music or other sound recordings, see 18201

Wholesale of recorded media, see 46499

Retail sale of recorded media, see 47691

Audio streaming and download distribution service activities not associated with publishing, see 60101

Activities of musicians, see 90202

#### **59202 Music production, distribution and music publishing**

This class includes:

Music publishing, i.e. activities of:

- acquiring and registering copyrights for musical compositions
- promoting, authorising and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media
- jointly publishing and distributing sound recordings via streaming and downloads

Releasing, promoting and distributing sound recordings (music) to wholesalers, retailers or directly to the public may include production of master recordings or obtaining the reproduction and distribution rights to master recordings.

**Also includes:**

– This class includes the production of music recordings (phonograms) (according to the definition of the copyrights act) as a result of which the producer also has the corresponding rights in and to the recordings (rights of the phonogram producer), and marketing of recordings, i.e. distribution, sale, licensing to digital platforms, etc., and thereby earning income. this class also includes the exercise of proprietary rights in and to musical works, including licensing for public performance, reproduction, distribution, making available to the public, scoring and reproduction and distribution of sheet music, etc.

**Not included:**

Reproduction from master copies of music or other sound recordings, see 18201

Wholesale of recorded media, see 46499

Retail sale of recorded media, see 47691

Audio streaming and download distribution service activities not associated with publishing, see 60101

Activities of musicians, see 90202

## **59209 Production and distribution of other sound recordings (except music)**

This class includes:

- production of original (sound) master recordings, including digital recordings, that are accessible online, or via any hard copy
- the production of recorded (i.e. non-live) radio programming, audio podcasts, as well as audio for film, television, books, etc.

Releasing, promoting and distributing other sound recordings (except music) to wholesalers, retailers or directly to the public may include production of master recordings or obtaining the reproduction and distribution rights to master recordings.

This class also includes:

- publishing of music and sheet music books

**Not included:**

Reproduction from master copies of music or other sound recordings, see 18201

Wholesale of recorded media, see 46499

Retail sale of recorded media, see 47691

Audio streaming and download distribution service activities not associated with publishing, see 60101

Activities of musicians, see 90202

## **60 Programming, broadcasting, news agency and other content distribution activities**

This division includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting or distributing that content. Types of produced or distributed content included in this division are radio, television, audio and audiovisual entertainment, news, talk, etc., including programmes that are typically narrowcast in nature (programmes that appeal to a particular segment of the population, such as news, sport, education, youth-oriented programming). The broadcasting or content distribution can be performed using different technologies, over-the-air, via satellite, via a cable network or via the internet broadcasting, streaming or downloads. This division also includes the broadcasting of live podcasts, third-party on-demand distribution of recorded podcasts and downloads, and activities of news agencies, social network sites, blogs and wiki sites, and online gaming / video game sites. Content may be made freely available to users or may be available only on a subscription or fee basis.

## **601 Radio broadcasting and audio distribution activities**



## **6010 Radio broadcasting and audio distribution activities**

### **60101 Radio broadcasting and audio distribution activities**

This class includes:

- broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers
- on-demand audio streaming and download services by third-party distributors with distribution rights
- broadcasting live podcasts

This class also includes:

- activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite
- radio broadcasting activities over the internet (internet radio stations)
- radio programme broadcasting and concurrent filming for video broadcast

#### **Not included:**

Wholesale of audio recordings on physical media, see 46499

Retail sale of audio recordings on physical media, see 47691

Publishing of audio books, associated with streaming and downloads services of book publishers, see 58111

Publishing of music and other sound recordings, associated with streaming and download services of music and other sound recording publishers, see 5920

Production of radio programming and audio podcasts, see 59209

Provision of technical infrastructure services related to audio streaming services without having acquired the rights to the audio content, see 63101

## **602 Television programming, broadcasting and video distribution activities**

### **6020 Television programming, broadcasting and video distribution activities**

#### **60201 Television programming, broadcasting and video distribution activities**

This class includes the creation of a complete television channel programme, from purchased programme components (for example, movies, documentaries), self-produced programme components (for example, local news, live reports), or a combination thereof.

This complete television programme can be either broadcast by the producing unit or produced for transmission by a third-party operator of transmission facilities (for example, cable companies, satellite television providers).

The programming may be of a general or specialised nature (for example, narrowcast formats such as news, sport, education, youth-oriented programming), may be made freely available to users or may be available only on a subscription basis.

This class also includes:

- programming of video-on-demand channels
- video streaming and download service activities not associated with its publishing
- broadcasting of live performances and events
- operation of video game streaming sites

#### **Not included:**

Video game publishers, streaming and download distribution service activities of video game publishers, see 5821 1

Production of television programme elements (movies, documentaries, talk shows, commercials, etc.), see 5911

Assembly of a package of channels and transmission of that package, by cable or satellite transmission network operators to viewers, see 61101

- provision of technical infrastructure related to video streaming services, data processing services and related activities, see 63101

Rental of recorded videos on physical media to the general public, see 77221

## **603 News agency and other content distribution activities**

This group includes the activities of news agencies and content distribution sites (for example, social network sites, wiki sites, online gaming / video game sites).

## **6031 News agency activities**

### **60311 News agency activities**

This class includes:

- news syndicate and news agency activities furnishing news, pictures and features to the media, publishers and broadcasters

**Not included:**

Retail sale of newspapers, see 47621

Publishing activities, see 581

Broadcasting and audio or video streaming activities (having distribution rights), see 60101, 60201

Provision of technical infrastructure related to audio or video streaming services, data processing services and related activities, see 63102

Activities of independent photojournalists, see 74201

Activities of independent journalists, see 90111

## **6039 Other content distribution activities**

### **60391 Other content distribution activities**

This class includes:

- distribution services of content sharing sites (e.g. wiki sites, social network sites) which publish content produced and edited by users and are not under editorial responsibility and control

- operation of online gaming / video game sites, independent of publishing the games

- provision of e-books as streaming or downloading services, not associated with publishing

- online provision of software, not associated with publishing

- content distribution via blogs

**Not included:**

Intermediation service activities for retail sale, see 479

Intermediation service activities for passenger transport, see 52321

Intermediation service activities for accommodation, see 55401

Publishing of e-books, see 58111

Publishing of video games and other software, see 582

Audiovisual production activities, see 59111

Activities of music platforms, see 60101

Activities of video game streaming sites for viewing only, see 6020 1

News agency activities, see 60311

Provision of audio or video data hosting for streaming or downloading services (ie particularly data storing and sending) without having acquired the rights to the audio or video content, see 63102

Provision of computing infrastructure and hosting services, see 63102

Activities of web search portals, see 63911

Activities of journalists and other writers whose content is published by a third party, see 90111

Activities of actors and other performing artists, see 90201

Activities of libraries and archives, see 911

Activities of gambling sites, see 92001

## **K TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING, COMPUTING INFRASTRUCTURE AND OTHER INFORMATION SERVICE ACTIVITIES**

This section includes telecommunication and related service activities, in other words, transmitting voice, data, text, sound and video (division 61), computer programming, consultancy and related activities (division 62), and the provision of computing infrastructure, data processing, hosting and other information service activities (division 63).

## **61 Telecommunication**

This division includes:

- activities of providing telecommunication and related service activities, i.e. transmitting voice, data, text, sound and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified in this division is the transmission of content, without being involved in its creation or alteration. In the case of transmission of television signals this may include complete bundled and programmed channels (produced in division 60) into programme packages
- provision of services for Machine-to-Machine communication
- transmission of audio or video data without having acquired the rights to the audio or video content

### **611 Wired, wireless, and satellite telecommunication activities**

#### **6110 Wired, wireless, and satellite telecommunication activities**

##### **61101 Wired, wireless, and satellite telecommunication activities**

This class includes:

operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired, wireless or satellite telecommunication infrastructure, including:

- operating and maintaining switching and transmission facilities to provide point-to-point communication via landlines, microwave or a combination of landlines and satellite link-ups
- operating of cable distribution systems (e.g. for distribution of data and television signals) with or without providing customers with third-party video-on-demand services
- provision of internet access by the operator of the infrastructure
- maintaining and operating cellular and other wireless telecommunication networks (including paging systems)
- delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers via direct-to-home satellite systems or via internet protocol television (the units classified here generally do not produce programming material)
- voice over internet protocol (VoIP) provision by the operator of the infrastructure

The transmission facilities that carry out these activities, may be based on a single technology or a combination of technologies.

#### **Not included:**

Installation of telecommunication, computer network and cable television wiring in buildings, including fibre-optic wiring without operating facilities for the transmission of data, see 43213

Publishing of instant messaging or satellite geolocation applications, see 58291

Telecommunication reselling activities and intermediation service activities for telecommunication, see 61201

Provision of telephone and internet access in facilities open to the public (e.g. internet cafés), see 61201

Voice over internet protocol (voip) provision, without operating facilities for the transmission of data, see 61901

### **612 Telecommunication reselling activities and intermediation service activities for telecommunication**

#### **6120 Telecommunication reselling activities and intermediation service activities for telecommunication**

##### **61201 Telecommunication reselling activities and intermediation service activities for telecommunication**

This class includes:

- reselling of wired, wireless and satellite telecommunication (i.e. purchasing and reselling network capacity), including activities of telecommunication brokers and resellers of prepaid calling cards and services

Intermediation services for wired, wireless and satellite telecommunication activities, including:

- agent activities for telecommunication carriers
- selling mobile telephone service plans on an agent basis
- wireless telephone service plan sales agent activities, selling on behalf of wireless telecommunication carriers
- agent activities for mobile virtual network operators (MVNOs)
- provision of telephone and internet access in facilities open to the public

**Not included:**

Provision of telecommunication services by operators of telecommunication infrastructure, see 61101

## **619 Other telecommunication activities**

## **6190 Other telecommunication activities**

### **61901 Other telecommunication activities**

This class includes:

- provision of specialised telecommunication applications (e.g. satellite tracking, communication telemetry, radar station operations)
- operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communication systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems
- provision of internet access over networks between the client and the internet service provider not owned or controlled by the internet service provider (e.g. dial-up internet access)
- transmission via the internet of text messaging (SMS)
- voice over internet protocol (VoIP), text messaging (SMS), advanced data services (SMS+, MMS+) and provision of SMS push services, without operating facilities for the transmission of data

This class also includes:

- provision of notification services (e.g. SMS bank alerts, advertising)

**Not included:**

Provision of internet access by operators of telecommunication infrastructure, see 61101

Reselling of telecommunication services and intermediation services for telecommunication, see 61201

## **62 Computer programming, consultancy and related activities**

This division includes:

- activities of providing expertise in the field of information technologies, designing the structure and content of, and/or writing, modifying, customising, testing and supporting software and applications
- planning and designing computer systems that integrate computer hardware, software and communication technologies
- on-site management and operation of clients' computer systems and/or data processing facilities
- computer hardware, software and systems consultancy services

## **621 Computer programming activities**

## **6210 Computer programming activities**

### **62101 Computer programming activities**

This class includes:

- customising of software, i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment

Designing the structure and content of, the writing, modifying (including updates and patches), testing and maintaining of software and applications, including:

- systems software
- video game software and applications / gaming applications
- video game middleware
- business and finance software applications

- machine learning applications
- artificial intelligence / machine vision applications
- cybersecurity applications
- distributed ledger applications
- databases and web pages

This class also includes:

- development of applications

**Also includes:**

- Development of software solutions (platforms) related to cryptocurrencies
- Services of system analysts and/or programmers

**Not included:**

Publishing of software or gaming on demand services, cloud-based software and gaming applications, see 582

Development of software associated with publishing, see 582

Translation or adaptation of non-customised software for a particular market on own account, see 58291

Operation of online gaming / video game sites, see 60391

Planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 6220

Data processing activities (e.g. by using blockchain / distributed ledger technology (dlt)), see 63102

Operation of gambling sites, see 92001

Repair and maintenance of computers and communication equipment, see 9510

## **622 Computer consultancy and computer facilities management activities**

### **6220 Computer consultancy and computer facilities management activities**

#### **62201 Computer consultancy activities**

This class includes:

- computer hardware, software and systems consultancy activities, including cybersecurity consultancy activities
- planning and designing of computer systems which integrate computer hardware, software and communication technologies
- activities of auditing and certification of computing and data processing infrastructures and services

This class also includes:

- provision of advice on software requirements and procurement of the hardware and software components of a computer system

**Also includes:**

- Advising the client upon relocation of the computer system
- Technical expertise in case of specific issues (e.g. server, network, process component, capacity, performance or security audit, assessment and documentation without consultation)
- Information security monitoring based on a contract

**Not included:**

Installation of mainframe and similar computers, see 33201

Sale of computer hardware or software on physical media, see 46501, 47401

Software publishing, see 582

Installation (setting-up) of personal computers, see 62901

Software installation, see 62901

Computer disaster recovery services, see 62901

General cybersecurity training, see 85592

## **62202 Computer facilities management activities**

This class includes:

- provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services
- installation of the system and provision of training and support to users of the system

This class also includes:

- cybersecurity network and system monitoring, testing and analysis

### **Also includes:**

- Administration of a computer park

### **Not included:**

Installation of mainframe and similar computers, see 33201

Sale of computer hardware or software on physical media, see 46501, 47401

Software publishing, see 582

Installation (setting-up) of personal computers, see 62901

Software installation, see 62901

Computer disaster recovery services, see 62901

General cybersecurity training, see 85592

## **629 Other information technology and computer service activities**

## **6290 Other information technology and computer service activities**

## **62901 Other information technology and computer service activities**

This class includes other information technology and computer-related activities not elsewhere classified, for example:

- computer disaster recovery services
- installation (setting-up) of personal computers
- third-party software installation services

### **Also includes:**

- Installation of a cash register as a computer system

### **Not included:**

Installation of mainframe and similar computers, see 33201

Computer programming, see 62101

Computer consultancy, see 62201

Computer facilities management, see 62202

Provision of computing infrastructure, data processing and hosting, see 63101

## **63 Computing infrastructure, data processing, hosting and other information service activities**

This division includes the provision of computing infrastructure, data processing and hosting activities, as well as activities of web search portals and other activities that primarily supply information.

## **631 Computing infrastructure, data processing, hosting and related activities**

## **6310 Computing infrastructure, data processing, hosting and related activities**

## **63101 Computing infrastructure, data hosting and related activities**

This class includes:

- provision of computing infrastructure, including cloud infrastructure and platform provision (IaaS, PaaS)
- cloud computing (except software publishing and computer systems design), whether or not in combination with infrastructure provision

- specialised hosting activities, e.g.: web hosting; application hosting
- data centre colocation activities (i.e. rental of server and networking space in data centres, including routine monitoring of servers)
- digital data storage

**Also includes:**

- Renting of virtual servers

**Not included:**

Software publishing, see 582

Provision of applications by downloads or by streaming, see 582

Post-production services to convert video content into streaming formats, see 59121

Post-production services to convert audio content into streaming formats, see 59209

Audio streaming and download distribution service activities not associated with publishing, see 60101

Video streaming and download distribution service activities not associated with publishing, see 60201

Computer systems design, see 62202

Electronic storage of archival material for access by the general public, see 91121

Repair and maintenance of computers and communication equipment, see 9510

Activities where the service provider uses computers only as a tool are classified according to the nature of the services rendered

## **63102 Data processing, data management, data mediation and related activities**

This class includes:

provision of streaming services, data processing services activities:

- complete processing of data supplied by clients
- generation of specialised reports from data supplied by clients
- blockchain / distributed ledger technology (DLT) data processing activities
- general time-share provision of mainframe facilities to clients
- digitalisation of files (for further processing of data)
- provision of data entry services
- issuing of crypto-assets without a corresponding liability (not by a monetary authority)

**Also includes:**

– Data management services (including data description), data processing (including format conversion, pseudonymisation, anonymisation)

– Scanning of documents

**Not included:**

Software publishing, see 582

Provision of applications by downloads or by streaming, see 582

Post-production services to convert video content into streaming formats, see 59121

Post-production services to convert audio content into streaming formats, see 59209

Audio streaming and download distribution service activities not associated with publishing, see 60101

Video streaming and download distribution service activities not associated with publishing, see 60201

Computer systems design, see 62202

Electronic storage of archival material for access by the general public, see 91121

Repair and maintenance of computers and communication equipment, see 9510

Activities where the service provider uses computers only as a tool are classified according to the nature of the services rendered

## **639 Web search portal activities and other information service activities**

This group includes:

- operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format (web search portals)
- other information service activities not elsewhere classified, e.g.:
  - telephone-based information services
  - information search services on a contract or fee basis
  - news clipping services, press clipping services

The primary source of revenue from advertising does not have a bearing on classification for these activities.

## **6391 Web search portal activities**

### **63911 Web search portal activities**

This class includes:

- operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format; these web search portals are not responsible for the content
- operation of comparison websites for prices, product specification, etc., with provision of links to other websites

**Also includes:**

- Website management

**Not included:**

Intermediation service activities for specialised construction services, see 43601

Intermediation service activities for retail sale, see 479

Intermediation service activities for transport, see 523

Intermediation service activities for postal and courier activities, see 53301

Intermediation service activities for accommodation, see 55401

Intermediation service activities for food and beverage service activities, see 56401

Publishing activities, see division 58

Broadcasting activities, see division 60

News syndicate and news agency activities, see 60311

Intermediation service activities for telecommunication, see 61201

Intermediation service activities for real estate activities, see 68311

Intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 775

Activities of call centres, see 82201

Intermediation service activities for business support service activities n.e.c., see 82401

Intermediation service activities for courses and tutors, see 85611

Intermediation service activities for medical, dental and other human health services, see 86971

Intermediation service activities for residential care activities, see 87911

Intermediation service activities for the repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95401

Intermediation service activities for personal services, see 96401

## **6392 Other information service activities**

### **63921 Other information service activities**

This class includes:

other information service activities not elsewhere classified, e.g.:

- information search services on a contract or fee basis (e.g. by web scraping)
- news clipping services, press clipping services
- compiling of information or directories on a fee or contract basis



**Not included:**

Intermediation service activities for specialised construction services, see 43601

Intermediation service activities for retail sale, see 479

Intermediation service activities for transport, see 523

Intermediation service activities for postal and courier activities, see 53301

Intermediation service activities for accommodation, see 55401

Intermediation service activities for food and beverage service activities, see 56401

Publishing activities, see division 58

Broadcasting activities, see division 60

News syndicate and news agency activities, see 60311

Intermediation service activities for telecommunication, see 61201

Intermediation service activities for real estate activities, see 68311

Intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 775

Activities of call centres, see 82201

Intermediation service activities for business support service activities n.e.c., see 82401

Intermediation service activities for courses and tutors, see 85611

Intermediation service activities for medical, dental and other human health services, see 86971

Intermediation service activities for residential care activities, see 87911

Intermediation service activities for the repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95401

Intermediation service activities for personal services, see 96401

**L FINANCIAL AND INSURANCE ACTIVITIES**

This section includes financial service activities, insurance activities and financial auxiliary activities, regardless of the technologies used to conduct these activities or support services.

Three principal types of activities are classified in this section: raising, obtaining and providing funding (division 64); pooling of risk by underwriting insurance and annuities (division 65); and providing specialised services facilitating or supporting financial or insurance service activities (division 66).

This section also includes activities of holding assets, such as the activities of holding companies and financing conduits and the activities of trusts, funds and similar financial entities (division 64), as well as the activities of reinsurance and pension funds (division 65).

**64 Financial service activities, except insurance and pension funding**

This division includes the activities of obtaining and providing funds other than for the purpose of insurance or pension funding or compulsory social security.

This division also includes activities of holding financial assets (such as the activities of holding companies and financing conduits and the activities of trusts, funds and similar financial entities), which are not activities according to the NACE principle in covering economic production. Units classified in groups 642 and 643 usually do not have any revenue from the sale of products, nor employ any staff; they are integrated in NACE to facilitate the classification of units in statistical business registers.

**641 Monetary intermediation**

This group includes obtaining and providing funds in the form of transferable deposits or close substitutes, in other words, funds that are fixed in money terms, obtained on a day-to-day basis and distributing these funds.

**6411 Central banking****64111 Central banking**

This class includes:

- issuing and managing banknotes and digital currency
- conducting monetary policy, including monitoring and control of the money supply

- promoting financial stability
- taking deposits that are used for clearance between monetary intermediaries
- supervising banking or non-banking monetary operations, unless performed by some other entity
- holding the country's international reserves
- acting as banker to the government

This class also includes:

- activities of central banks, currency boards and central monetary agencies

**Not included:**

Operation and supervision of financial markets other than by central banks and public authorities, see 66111

Financial supervisory activities for insurance and pension funding (not by the central bank), see 66291

Financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 8413

Activities of international organisations (e.g. the world bank), see 99001

## **6419 Other monetary intermediation**

### **64191 Credit institutions**

This class includes the receiving of deposits and/or close substitutes for deposits and extending of credit or other forms of lending funds. The granting of credit can take a variety of forms (for example, loans, mortgages, consumer credit cards, and so on). These activities are generally carried out by monetary institutions other than central banks, for example:

- banks
- savings banks
- credit cooperatives and unions

This class also includes:

- activities of postal banks (e.g. for giro (current) and savings accounts)
- credit granting by specialised deposit-taking institutions (e.g. for house purchases, agriculture)
- money order activities

**Not included:**

Credit granting by specialised non-depository institutions (e.g. for house purchases), see 64929

Credit card transaction processing and settlement activities, see 66199

## **642 Activities of holding companies and financing conduits**

This group includes the activities of holding companies and financing conduits. These are corporate groups' captive financial entities, in other words, units created by a financial or non-financial group to fulfil specific financial activities and whose main activity is, respectively, to own the group or to act as a vehicle to arrange and channel funds within the group.

### **6421 Activities of holding companies**

#### **64211 Activities of holding companies**

This class includes the activities of holding companies, in other words, units that hold the assets (owning controlling levels of equity) of one or more subsidiaries and whose only purpose is owning subsidiaries. The holding companies in this class do not provide any other service to the enterprises in which the equity is held, in other words, they do not administer or manage other units.

**Not included:**

Activities of shareholding companies, not owning controlling levels of equity, see 64321

Dealing in financial markets on own account, see 64991

Activities of asset management on a fee or contract basis, see 66301

Provision of managerial services (e.g. strategic planning, decision-making and administrative services of a head office), see 70101

Active management of companies and enterprises, strategic planning and decision-making of the company, see 70101

## **6422 Activities of financing conduits**

### **64221 Activities of financing conduits**

This class includes the activities of financing conduits, in other words, units created by a financial or non-financial group to raise or borrow funds (often on the open market) and to remit those funds to their parent or another entity within the group

This class also includes:

- activities of captive financial institutions involved in intragroup lending
- brass plate companies engaged in raising funds and remitting those funds to their parent, i.e. units that are owned (directly or indirectly) by a non-resident unit, of which a large part of the balance sheet consists of claims and liabilities towards non-resident units, and that have few or no employees and little or no physical presence in the jurisdiction of incorporation

#### **Not included:**

Management services of public funds and public debt, see 84112

## **643 Activities of trusts, funds and similar financial entities**

This group includes legal entities organised to pool securities or other financial assets, without managing or administering them, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics (for example, diversification, risk, rate of return, 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.

### **6431 Activities of money market and non-money market investments funds**

#### **64311 Activities of money market and non-money market investments funds**

This class includes activities of money market and non-money market investment funds, in other words, collective investment schemes that raise funds by issuing shares or units to the public, of which the proceeds are invested primarily in financial assets (including short-term assets).

This category includes only investment funds that operate according to the Investment Funds Act.

This class includes:

- open-end investment funds
- closed-end investment funds
- unit and investment trusts

#### **Not included:**

Activities of holding companies, see 64211

Activities of non-majority shareholding companies, not owning controlling levels of equity, see 64321

Trusts, estate and agency accounts not acting as collective investment schemes, see 64321

Activities of venture capital companies, see 64991

Pension funding, see 65301

Management of funds, see 66301

### **6432 Activities of trust, estate and agency accounts**

#### **64321 Activities of trust, estate and agency accounts**

This class includes legal entities, not acting as collective investment schemes, organised to pool securities, estates and other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics (for example, diversification, risk, rate of return, 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.

This class includes:

- trusts, estates and agency accounts, administered on behalf of multiple beneficiaries under the terms of a trust agreement, will or agency agreement

This class also includes:

- activities of shareholding companies, not owning controlling levels of equity

- venture capital companies where the only financing is by shares and no fee is received

**Not included:**

Raising funds by issuing shares or units and acting as collective investment schemes, see 64311

**649 Other financial service activities, except insurance and pension funding**

This group includes financial service activities (except insurance and pension funding activities), other than those conducted by monetary institutions, holding companies and financing conduits, trusts, funds and similar entities.

**6491 Financial leasing**

**64911 Financial leasing**

This class includes the activities of financial leasing, a contract under which the lessor as legal owner of an asset conveys the risks and benefits of ownership of the asset to the lessee. Under a financial lease, the lessor is deemed to make, to the lessee, a loan with which the lessee acquires all the economic benefits and risks of the lease. Thereafter, the leased asset is shown on the balance sheet of the lessee and not the lessor; the corresponding loan is shown as an asset of the lessor and a liability of the lessee.

This class also includes:

- financial leasing of durable goods (e.g. vehicles)

**Not included:**

Operating leasing, according to type of goods leased, see division 77

**6492 Other credit granting**

**64921 Pawn shops**

This class includes:

- activities of pawnbrokers

**64929 Other credit granting, except pawn shops**

This class includes:

financial service activities primarily concerned with making intermediation by incurring liabilities – in forms other than currency, deposits or close substitutes for deposits – where the granting of credit can take a variety of forms (e.g. loans, mortgages, credit cards), providing the following types of services:

- granting of consumer credit by non-depository institutions
- international trade financing
- provision of long-term finance to industry
- provision of banking-like services without a banking license, in cooperation with a licensed bank
- money lending outside the banking system
- credit granting by specialised non-depository institutions (e.g. for house purchases)
- loan securitisation
- factoring and supply chain financing activities

**Not included:**

Credit granting by specialised deposit-taking institutions, see 64191

Financial leasing, see 64911

Securitisation of assets other than loans, see 64991

Operating leasing, according to type of goods leased, see division 77

Grant-giving activities by membership organisations, see 94991

**6499 Other financial service activities, except insurance and pension funding n.e.c.**

**64991 Other financial service activities, except insurance and pension funding n.e.c.**

This class includes:

- other financial service activities primarily concerned with distributing funds other than by granting loans: writing of swaps, options and other hedging arrangements; activities of viatical settlement companies

- own account investment and trading activities (e.g. by venture capital companies, investment clubs)
- acting as a counterparty for clearing and settlement of transactions

This class also includes:

- dealing in financial markets on own account
- trade of receivables on own account
- security and derivative dealers (operating on own account)
- activities of financial vehicle corporations other than securitisation
- securitisation transactions of assets other than loans by issuing financial instruments
- trade of swaps or options on own account
- trade of commodity contracts on own account
- issuing of crypto assets with a corresponding liability (not by a monetary authority)
- trading of crypto assets with a corresponding liability on own account
- exchange of currency on own account

**Also includes:**

- Factoring services
- Repossession transactions: sale and repurchase transactions

**Not included:**

Issuing of crypto-assets without a corresponding liability (not by a monetary authority), see 63102

Financial leasing, see 64919

Loan securitisation, see 64921

Security and commodity contracts dealing on behalf of others (brokerage), see 66122

Exchange of currency on a fee basis (e.g. bureaux de change), see 66121

Brokerage of crypto-assets with liabilities that qualify as securities, see 66121

Mortgage brokerage, see 66199

Management of investment funds, see 66301

Trade, leasing and rental of real estate property, see division 68

Bill collection without debt buying up, see 82911

Grant-giving activities by membership organisations, see 9499

## **65 Insurance, reinsurance and pension funding, except compulsory social security**

This division includes underwriting annuities, insurance policies (for example, direct life and non-life insurance) and investing premiums to build up a portfolio of financial assets to be used against future claims. Provision of direct insurance, pension funding and reinsurance are included.

### **651 Insurance**

This group includes life insurance with or without a substantial savings element and non-life insurance.

This group includes:

- life insurance and life reinsurance with or without a substantial savings element and other non-life insurance
- activities of insurance providers on own account
- pooling and assuming insurance risks

This group also includes captive insurance activities.

#### **6511 Life insurance**

##### **65111 Life insurance**

This class includes:

- term life insurance
- permanent life insurance

- underwriting annuities and life insurance policies, disability income insurance policies, accidental death, funeral and dismemberment insurance policies (with or without a substantial savings element)

This class also includes:

- supplementary insurance underwritten in addition to life insurance, in particular, insurance against personal injury, including incapacity for employment, insurance against death resulting from an accident, and insurance against disability resulting from an accident or sickness
- types of permanent health insurance not subject to cancellation

**Also includes:**

- Long-term health insurance (except national health insurance)
- Birth and marriage insurance

## **6512 Non-life insurance**

### **65121 Non-life insurance**

To engage in activities in this class, the company must have the appropriate operating license from the Financial Supervision and Resolution Authority.

This class includes:

- provision of insurance services other than life insurance: accident insurance; medical and health insurance; travel insurance; fire and natural forces damage to property insurance; other damage to property insurance; motor vehicles, railway rolling stock, ships, aircraft and other transport insurance
- freight insurance, financial loss and liability insurance
- credit insurance
- legal expenses insurance
- income protection insurance
- workers' compensation insurance

**Also includes:**

- Motor third party liability insurance
- Sea, air and other transport insurance

**Not included:**

Compulsory social security schemes, see 84301

## **652 Reinsurance**

### **6520 Reinsurance**

#### **65201 Reinsurance**

This class includes:

- activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance providers

This class also includes:

- activities of finite reinsurance

## **653 Pension funding**

### **6530 Pension funding**

#### **65301 Pension funding**

This class includes the provision of retirement income benefits exclusively for the sponsor's employees or members and other insurance products regulated as employer-related funds. It includes pension plans with defined benefits as well as defined contributions.

This class includes:

- provision of employee benefit plans
- provision of pension funds and plans

- provision of retirement plans

**Not included:**

Management of pension funds, see 66301

Compulsory social security schemes, see 84301

## **66 Activities auxiliary to financial services and insurance activities**

This division includes the provision of services involved in or supporting financial transactions in financial assets and liabilities, without taking ownership of the financial assets and liabilities being transacted.

These services can be provided via/in different media/ways, including over the internet.

### **661 Activities auxiliary to financial services, except insurance and pension funding**

This group includes the furnishing of physical or electronic marketplaces for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts, and trading of crypto-assets with liabilities. It also includes other miscellaneous services, including the provision of financial advisory services, asset management or the provision of equity and debt-based crowdfunding.

#### **6611 Administration of financial markets**

##### **66111 Administration of financial markets**

This class includes the operation and supervision of financial markets other than by central banks and public authorities, for example:

- commodity contracts exchanges
- futures commodity contracts exchanges
- securities exchanges
- stock exchanges
- stock or commodity options exchanges
- crypto-asset exchanges
- administration of financial markets, except insurance and pension funding
- financial supervisory authorities of financial service activities, except insurance and pension funding (not by the central bank)

**Also includes:**

- Service of organising a trading platform for crypto assets

**Not included:**

Energy exchanges for electricity, transmission or distribution capacities, see division 35

Administration of financial markets for insurance and pension funding, see 66291

Financial supervisory authorities of insurance and pension funding (not by the central bank), see 66291

Financial and market regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 84139

#### **6612 Security and commodity contracts brokerage**

##### **66121 Security and commodity contracts brokerage**

This class includes:

- dealing in financial markets on behalf of others (e.g. stockbroking) and related activities
- securities brokerage
- brokerage of investment funds shares
- brokerage of standardised commodity contracts
- currency trading on behalf of others
- brokerage of crypto-assets with liabilities that qualify as securities
- equity-based crowdfunding
- debt-based crowdfunding offering loans and securities

This class also includes:

- brokerage of securities for investment projects (e.g. wind or solar parks)

**Also includes:**

- Trading, brokerage, transfer, storage and management of crypto assets on behalf of another party and other similar services

**Not included:**

Dealing in financial markets on own account, see division 64

Exchange of currency on own account, see 64991

Portfolio management on a fee or contract basis, see 66301

Buying and selling of real estate projects (e.g. wind or solar parks), see division 68

Donation-based fundraising, see 82991

Trading and brokerage of crypto-assets without liabilities, see 82991

## **66122 Currency exchange**

This class includes:

- exchange of currency on a fee basis (e.g. bureaux de change)

## **6619 Other activities auxiliary to financial services, except insurance and pension funding**

### **66191 Financial consulting**

This class includes auxiliary financial service activities not elsewhere classified, for example:

- investment advisory services, including robo-advisory services
- activities of mortgage and loan advisors
- activities of financial advisors in relation to merger and acquisition services

This class also includes:

- analysing financial markets as an advisory service

**Not included:**

Publishing of financial markets analysis, see 58191

Information search services regarding financial markets, see 63921

Crypto-assets exchanges, see 66111

Brokerage activities, see 66121

Activities of insurance agents and brokers, see 6622

Management of funds, see 66301

Activities of debt collection agencies and non-performing loans servicers, see 82911

Trading and brokerage of crypto-assets without liabilities, see 82991

### **66199 Other activities auxiliary to financial services, except insurance and pension funding n.e.c.**

This class includes auxiliary financial service activities not elsewhere classified, for example:

- financial transaction processing and settlement activities, including digital (or internet-based) payment provision and settlement activities for credit card transactions
- activities of mortgage and loan brokerage
- activities of digital currency wallet providers
- validation and mining for crypto-assets deemed financial assets
- securities custody
- tokenisation of digital assets, including security token offerings, initial coin offerings

This class also includes:

- activities of tax refund offices
- consumer credit intermediation



- activities of payment providers (e.g. electronic funds transfer services), including peer-to-peer payment services

**Also includes:**

- Offering and organising crypto assets
- Handling of payment cards

**Not included:**

Publishing of financial markets analysis, see 58191

Information search services regarding financial markets, see 63921

Crypto-assets exchanges, see 66111

Brokerage activities, see 66121

Activities of insurance agents and brokers, see 6622

Management of funds, see 66301

Activities of debt collection agencies and non-performing loans servicers, see 82911

Trading and brokerage of crypto-assets without liabilities, see 82991

## **662 Activities auxiliary to insurance and pension funding**

This group includes acting as agents (in other words, brokers) in selling annuities and insurance policies or providing other employee benefits and insurance and pension-related services (for example, claims adjustment, third-party administration).

### **6621 Risk and damage evaluation**

#### **66211 Risk and damage evaluation**

This class includes the provision of administration services of insurance, for example:

- assessing insurance claim: claims adjusting; risk assessing; risk and damage evaluation; average and loss adjusting
- settling insurance claims

**Not included:**

Appraisal of real estate, see 68311

Appraisal for other purposes, see 74991

Investigation activities, see 80011

### **6622 Activities of insurance agents and brokers**

#### **66221 Activities of insurance agents**

This class includes:

- activities of insurance agents: counselling, negotiation and selling of annuities and insurance and reinsurance policies

#### **66222 Activities of insurance brokers**

This class includes:

- activities of insurance brokers: counselling, negotiation and selling of reinsurance policies

### **6629 Activities auxiliary to insurance and pension funding n.e.c.**

#### **66291 Activities auxiliary to insurance and pension funding n.e.c.**

This class includes:

activities involved in or closely related to insurance and pension funding, except financial intermediation, claims adjusting and activities of insurance agents:

- salvage administration
- actuarial services
- pension and insurance advisory activities
- administration of financial markets for insurance and pension funding

This class also includes:

- financial supervisory activities for insurance and pension funding (not by the central bank)

**Not included:**

Marine salvage activities, see 52229

Publishing of insurance software/applications, see 58291

**663 Fund management activities**

**6630 Fund management activities**

**66301 Fund management activities**

This class includes portfolio and fund management activities such as making decisions on which investments to purchase or sell, on a fee or contract basis, for individuals, businesses and others, for example:

- management of mutual funds
- management of other investment funds
- management of pension funds

This class also includes:

- activities of asset management on a fee or contract basis
- trustee, fiduciary and custody services on a fee or contract basis

**Not included:**

Dealing in financial markets on own account, see 64991

Management of real estate, see division 68

Management of public funds and public debt services, see 84112

**M REAL ESTATE ACTIVITIES**

This section includes the activities of owning, renting out, buying, selling, developing or refurbishing (redeveloping) property. It includes various types of real estate investors (for example, real estate investment companies, real estate investment trust (REITs), real estate asset management firms, real estate funds, real estate development companies or real estate traders, housing cooperatives).

Furthermore, it includes agents and/or brokers in one or more of the following: selling or buying real estate, renting out of real estate, providing other real estate services (for example, appraising real estate or acting as a real estate escrow agent). Activities in this section may be carried out on self-owned or leased property and may be carried out on a fee or contract basis.

This section also includes the development of construction projects for self-owned buildings or civil engineering works for later sale or rental.

**68 Real estate activities**

**681 Real estate activities with own property and development of building projects**

This group includes the activities of buying, developing and selling of self-owned real estate.

**6811 Buying and selling of own real estate**

**68111 Buying and selling of own real estate**

This class includes:

buying and selling of self-owned real estate, e.g.:

- apartment buildings and dwellings
- non-residential buildings, including office buildings, industrial buildings, warehouses, hotels and other leisure buildings, exhibition halls, self-storage facilities, retail stores/shops, and shopping centres
- data centres
- land

**Also includes:**

- Agricultural land
- Forest land (including logging rights)

**Not included:**

Subdividing and improving self-owned land for later sale, see 68121

Development of building projects for sale, see 68121

## **6812 Development of building projects**

### **68121 Development of building projects**

This class includes:

- development of building projects for self-owned residential and non-residential buildings or civil engineering works by bringing together financial, technical and physical means to realise the building projects for later sale
- subdividing and improving of self-owned land for later sale

This class also includes:

- redevelopment of building projects for self-owned residential and non-residential buildings or civil engineering works to realise the building projects for later sale

**Not included:**

Construction of residential and non-residential buildings, see division 41

Complete remodelling or renovating of existing residential or non-residential buildings involving several specialised construction activities, see division 41

Painting and glazing activities as part of maintenance, see 43341

Construction activities related to land improvement, see section f

Development of building projects for own operation, i.e. for renting out the space in these buildings, see 6820

Architectural and engineering activities, see 711

Provision of architectural or engineering project management services for construction projects, see 711

## **682 Rental and operating of own or leased real estate**

### **6820 Rental and operating of own or leased real estate**

#### **68201 Rental and operating of own or leased real estate**

This class includes:

- provision of homes and furnished or unfurnished flats or apartments for more permanent use, on an annual basis or longer
- operation of residential mobile home sites for primary residences
- development of building projects for own operation, i.e. for rental of space in these buildings

Rental and operating of self-owned or leased real estate:

- apartment buildings and dwellings
- non-residential buildings, including office buildings, industrial buildings, warehouses, hotels and other leisure buildings, exhibition halls, self-storage facilities, retail sale stores/shops, and shopping centres
- land, including agricultural and forestry land

This class also includes:

- letting of roofs (e.g. for solar power installations)
- rental of industrial plants and factories, including machinery and equipment
- provision of space exclusively for animal boarding

**Also includes:**

- Renting of retail space in the market
- Renting of hairdresser's work spaces
- Operation of a car dealership
- Renting of parking areas
- Renting of stables

- Operation of a manor used for leisure events
- Renting of office workplace, unassembled and assembled (furniture, equipment, etc.)

**Not included:**

Operation of hotels, suite hotels, holiday homes, rooming houses, camping grounds, trailer parks and other non-residential or short-stay accommodation places (including student accommodation) provided for less than one year, see division 55

Development of building projects for residential and non-residential buildings, for later sale, see 68121

Rental of machinery, see 773

Residential care activities for older persons or persons with physical disabilities, including supervision and assistance in daily living, see 87301

## **683 Real estate activities on a fee or contract basis**

### **6831 Intermediation service activities for real estate activities**

#### **68311 Intermediation service activities for real estate activities**

This class includes the intermediation of buying, selling and rental of real estate by bringing clients and sellers or service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the seller of the real estate or the provider of the real estate service. Revenue for the intermediation activities can include other sources of income (for example, revenues from selling advertising space to third parties).

This class includes the provision of real estate activities by real estate agencies or independent real estate agents:

- intermediation in buying, selling and rental of real estate on a fee or contract basis

This class also includes:

- real estate listing services

**Not included:**

Activities of real estate escrow agents, see 6832

Legal activities, see 69109

### **6832 Other real estate activities on a fee or contract basis**

#### **68321 Management of buildings and rental houses (apartment associations, housing associations, building associations etc.)**

This class includes:

- activities of rent-collecting agencies
- management of real estate (e.g. property management of real estate or dwellings in joint ownership (mostly carried out on a fee or contract basis))

**Also includes:**

- Collection of utility fees
- Management of garage associations
- Auxiliary building management activities, activities of janitors

**Not included:**

Legal activities, see 69109

Asset management activities as part of financial management consulting, see 70201

Combined facilities support services; the provision of a combination of support services (e.g. general interior cleaning, maintenance and making minor repairs, waste disposal, guard and security services), see 81101

#### **68322 Management of gardening and cottage associations**

**Also includes:**

- Management of water, well and other associations

**Not included:**

Legal activities, see 69109

Asset management activities as part of financial management consulting, see 70201

Combined facilities support services; the provision of a combination of support services (e.g. general interior cleaning, maintenance and making minor repairs, waste disposal, guard and security services), see 81101

## **68329 Other real estate management or related activities**

This class includes:

- activities of real estate valuation
- activities of real estate escrow agents
- advisory activities on a fee or contract basis, in connection to buying, selling and rental of real estate

### **Also includes:**

- Management of industrial or commercial real estate
- Management of arable land, forest and other similar real estate
- Parking association
- Real estate consultations

### **Not included:**

Legal activities, see 69109

Asset management activities as part of financial management consulting, see 70201

Combined facilities support services; the provision of a combination of support services (e.g. general interior cleaning, maintenance and making minor repairs, waste disposal, guard and security services), see 81101

## **N PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES**

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

## **69 Legal and accounting activities**

This division includes legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under the supervision of, persons who are members of the bar (for example, advice and representation in civil cases, advice and representation in criminal actions, advice and representation in connection with labour disputes).

The activities of this division may also be provided online.

It also includes the preparation of legal documents (for example, articles of incorporation, partnership agreements or similar documents in connection with company formation, patents and copyrights, preparation of deeds, wills, trusts, and so on) as well as other activities of public notaries, civil law notaries, bailiffs, arbitrators, examiners and referees.

It also includes accounting and bookkeeping services (for example, auditing of accounting records, preparing financial statements and bookkeeping).

### **691 Legal activities**

### **6910 Legal activities**

#### **69101 Activities of attorneys and law offices**

The business name of a law society or an attorney acting as a self-employed person must contain the word "law office" or "attorney".

This class includes:

legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under the supervision of, persons who are members of the bar:

- advice and representation in civil cases
- advice and representation in criminal cases
- advice and representation in connection with labour disputes

### **Not included:**

Activities of law courts, see 84231

Social mediation, see 88991

## **69102 Activities of legal counsels and legal offices**

This class includes:

legal representation of one party's interest against another party:

- advice and representation in civil cases
- advice and representation in criminal cases
- advice and representation in connection with labour disputes

### **Not included:**

Activities of law courts, see 84231

Social mediation, see 88991

## **69103 Activities of notaries**

This class includes:

other activities of public notaries and civil law notaries:

- preparation, planning and formalising of notarial agreements, wills, trusts and other similar documents
- preparation of contracts and legal operation in the extent of property law, commercial law, company law, family law, estate law, international private law

### **Not included:**

Activities of law courts, see 84231

Social mediation, see 88991

## **69109 Other legal activities**

This class includes:

- other activities of bailiffs, arbitrators, examiners and referees

General counselling and advising, preparation of legal documents:

- articles of incorporation, partnership agreements or similar documents in connection with company formation
- patents and copyrights
- preparation of deeds, wills, trusts, etc.

This class also includes:

- legal mediation activities
- activities of appointed legal guardians, without provision of residential care

### **Also includes:**

- Preparation and certification of patents, documents proving copyright and other documents related to intellectual property
- Legal activities related to auction transactions
- Escrow services
- Advising clients on their rights and obligations
- Other legal aid services
- Founding and sale of companies
- Bankruptcy administration
- Provision of the services of a data protection specialist

### **Not included:**

Activities of law courts, see 84231

Social mediation, see 88991

## **692 Accounting, bookkeeping and auditing activities; tax consultancy**

## **6920 Accounting, bookkeeping and auditing activities; tax consultancy**

## **69201 Auditing**

This class includes:

- auditing of financial accounts
- examination of accounts and certification of their accuracy

### **Not included:**

Publishing of accounting software, see 58291

Computer programming of accounting software, see 62101

Management consultancy on accounting systems, budgetary control procedures, see 70209

Bill collection, see 82911

## **69202 Bookkeeping, tax consulting**

This class includes:

- recording of commercial transactions from businesses or others
- bookkeeping activities for financial accounting and payroll accounting, etc.
- preparation of financial accounts
- preparation of tax returns for individuals or enterprises
- accounting advisory activities and representation on behalf of clients before public administration (e.g. tax authorities and tax courts)
- duty and tax tariff calculation service activities

This class also includes:

- activities of invoicing services

### **Also includes:**

- Insolvency and receivership service
- Service of assisting in filling in a vat refund form on the basis of an authorisation

### **Not included:**

Publishing of accounting software, see 58291

Computer programming of accounting software, see 62101

Management consultancy on accounting systems, budgetary control procedures, see 70209

Bill collection, see 82911

## **70 Activities of head offices and management consultancy**

This division includes the provision of advice and assistance to businesses and other organisations on management issues (for example, strategic and organisational planning; financial planning and budgeting; marketing objectives and policies; human resources policies, practices and planning; production scheduling and control planning).

This division also includes:

- the overseeing and managing of other units of the same enterprise or group of enterprises, i.e. the activities of head offices

## **701 Activities of head offices**

## **7010 Activities of head offices**

## **70101 Activities of head offices**

This class includes overseeing and managing other units of the enterprise or enterprise group, in other words, acting as a head office; undertaking the strategic or organisational planning and decision-making role of the company or enterprise; exercising operational control and managing the day-to-day operations of their related units. These activities are the same regardless of which activities the managed units perform (financing, manufacturing trade, and so on).

This class includes activities of:

- centralised administrative offices
- corporate offices

- district and regional offices
- subsidiary management offices

**Also includes:**

- Activities of centralised administrative offices
- Activities of corporate offices
- Activities of district and regional offices

**Not included:**

Activities of holding companies not engaged in head office activities, see 64211

## **702 Business and other management consultancy activities**

### **7020 Business and other management consultancy activities**

#### **70201 Business and other management consultancy activities**

This class includes the provision of advice, guidance and operational assistance to businesses and other organisations or management issues (for example, corporate strategic and organisational planning, business process re-engineering, change management, cost reduction and other financial issues; marketing objectives and policies; human resources policies, practices and planning; compensation and retirement strategies; production scheduling and control planning).

This provision of business services may include advice, guidance or operational assistance to businesses and the public service regarding:

- design of accounting methods or procedures
- cost accounting programmes
- budgetary control procedures
- public procurement procedures
- business start-up service activities
- planning, organisation, efficiency and control
- management information, etc.

This class also includes:

- certification of management (e.g. by management audits)
- activities of a management company, exercising the mandate of a director or a manager

**Also includes:**

- Preparation of strategic business plans and development plans
- Consultancy in matters related to the merger or restructuring of entities
- Development of management's reports and control
- Analysis of capital investment plans
- Financial consultancy related to the merger of entities, acquisition by purchase and other similar matters
- Formulation and analysis of marketing strategy
- Determination of consumer service and price policy
- Consultancy in the area of organisational developments
- Planning for success
- Compliance of employee health protection, security, remuneration and other systems with government regulations
- Office automation
- Product development, quality management
- Safety, security and protection of the production unit
- Supply chain management and other management consultancy
- Integrated supply chain management consultancy
- Business process management consultancy
- Consultancy on financial projects, e.g. financial transactions, credit card processing, tax or loan services



- Project management (except construction projects) may include budgeting, accountancy and expenditure control, procurements, time schedule planning, coordinating the work of subcontractors, supervision, quality control, etc.
- Consultancy on regional development, industry or tourism development
- Consultancy on trademarks and franchise management
- Consultancy and training on air transport logistics
- Risk analysis of the working environment
- Investigation of personnel activities
- Representation of companies in formalising non-legal transactions on the basis of a power of attorney (representation service)
- Design management and strategic design
- Management coaching

**Not included:**

Design of computer software for accounting systems, see 62101

Legal advice and representation, see 6910

Accounting, bookkeeping and auditing activities, tax consulting, see 6920

Supervisory activities and management of other units of the enterprise or enterprise group, see 70101

Architectural and engineering advisory activities, see 71111, 71121

Provision of advice, guidance and operational assistance on public relations and communication, see 73301

Environmental, agronomy and similar consulting activities, see 74991

Consulting activities for executive search and placement, see 78101

Activities of casting agents, see 78101

Staff selection activities, see 78101

Educational consulting activities, see 85691

## **71 Architectural and engineering activities; technical testing and analysis**

This division includes the provision of architectural services, engineering services, drafting services, building inspection services, and surveying and mapping services.

This division also includes the performance of physical, chemical and other analytical testing services, and the provision of technical certification services.

### **711 Architectural and engineering activities and related technical consultancy**

This group includes the provision of architectural services, engineering services, drafting services, building inspection services, surveying and mapping services, and so on.

#### **7111 Architectural activities**

##### **71111 Architectural activities**

This class includes:

- architectural consulting activities
- building design and drafting
- town and city planning and landscape architecture
- architectural activities to support the conservation and restoration of cultural heritage properties
- interior architecture, i.e. redesigning a building's interior structure and layout

**Also includes:**

- Spatial planning, including urban and settlement planning (architectural and structural planning)

**Not included:**

Renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43999

Activities of computer consultants, see 62201

Planning or overseeing conservation of historical civil engineering construction, see 71121

Interior decorating, see 74131

Conservation, restoration and other cultural heritage support activities, see 91301

## **7112 Engineering activities and related technical consultancy**

### **71121 Constructional engineering-technical designing and consulting**

This class includes:

- design of building information systems (e.g. related to heating systems, fire extinguisher requirements)
- elaboration and supervision of projects in relation to electrical and electronic, engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering
- elaboration and supervision of projects using air conditioning, refrigeration, sanitary and pollution control, water supply, wastewater treatment, structural engineering, offshore and onshore marine engineering, health and safety engineering, acoustical engineering, etc.

Engineering design (i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems) and consulting activities for:

- machinery, industrial processes and industrial plant
- projects involving civil engineering, hydraulic engineering, traffic engineering
- water management projects
- nature-based infrastructure

This class also includes:

- activities of photogrammetric surveying (e.g. data collection with drones)
- construction supervision
- project management activities related to engineering

#### **Also includes:**

- Studying the technical feasibility and the impact of a project
- Feasibility and environmental impact studies, economic assessment of a project
- Technical consultancy regarding existing equipment
- Structural, mechanical and electrical installation assessment services
- Expert assessments in case of litigation
- Owner supervision
- Management of construction projects on behalf of the owner or client to ensure that the construction work comply with the project
- Heating and ventilation design
- Preparation of fire safety instructions and evacuation plans
- Inventory of buildings
- Owner supervision of electrical installation
- Modelling of construction information and processing of information contained in the construction model

#### **Not included:**

Development of building projects for residential and non-residential buildings, for later sale, see 68121

Technical testing, see 71209

Research and development activities related to engineering, see 72101

Activities related to other design services, see 741

Aerial photography, see 74201

Activities of quantity surveyors, see 74991

### **71122 Construction geological and geodetic research**

This class includes:

- geophysical, geologic and seismic surveying

- cartographic and spatial information activities

Geodetic surveying activities:

- land and boundary surveying activities
- hydrologic surveying activities
- subsurface surveying activities

This class also includes:

- activities of bathymetry
- preparation and revision of maps

**Also includes:**

- Consultancy on geological works and surveys:
- Consultancy regarding deposits of mineral resources, oil and natural gas and groundwater
- Consultancy regarding the studies of deposits of oil and natural gas
- Consultancy regarding the assessment of geological, geophysical and geochemical anomalies
- Consultancy on geological mapping, underground or above-ground surveys
- Geophysical work: surveying of subsurface layers using seismographic, gravimetric or magnetometric methods
- Research and assessment of deposits of mineral resources: determining, measuring and mapping the shape, size and boundaries of parts of earth using different methods, e.g. theodolite surveying, photogrammetry or hydrographical surveying
- Data collection via satellite
- Mapping, i.e. preparation and correction of maps (e.g. road, cadastral, topographical, planimetric, hydrographic maps) by using survey results, other maps
- Collection of spatial data

**Not included:**

Test drilling in connection with mining operations, see 09101, 09901

Research and development activities related to engineering, see 72101

Aerial photography, see 74201

## **71129 Other engineering-technical activities**

This class includes:

- environmental engineering and related consulting activities
- site engineering
- noise abatement engineering
- circular economy solutions engineering
- design of computer plans for 3D printing

**Also includes:**

- Technical design services for production processes, production methods and equipment
- Technical design related to acoustics and vibration
- Design of traffic monitoring systems
- Creation of prototypes and detailed technical design of new products
- Pollution studies
- Engineering and technical services related to corrosion control
- Damage investigation and other technical expertise
- Mechanical engineering and industrial design

**Not included:**

Test drilling in connection with mining operations, see 09101, 09901

Software publishing, see 582

Development and programming of software, see 62101

Activities of computer consultants, see 62201

Development of building projects for residential and non-residential buildings, for later sale, see 68121

Technical testing, see 71209

Periodic testing of motor vehicles for road safety and roadworthiness, see 71201

Research and development activities related to engineering, see 72101

Activities related to other design services, see 741

Aerial photography, see 74201

Activities of quantity surveyors, see 74991

## **712 Technical testing and analysis**

### **7120 Technical testing and analysis**

#### **71201 Technical inspection of cars**

This class includes:

- periodic road safety testing of motor vehicles

#### **71209 Other testing and analysis**

This class includes:

- certification of products, including consumer goods, motor vehicles, aircraft, pressurised containers, nuclear plants, etc.
- testing with use of models or mock-ups (e.g. of aircraft, ships, dams)
- operation of police or forensic laboratories
- product origin and quality assessment activities

Performance of physical, chemical and other analytical testing of all types of materials and products, e.g.:

- acoustics and vibration testing
- testing of composition and purity of minerals
- testing activities in the field of food hygiene, including testing and control in relation to food production (e.g. testing of animals before slaughter)
- testing of physical characteristics and the performance of materials (e.g. strength, thickness, durability, radioactivity)
- qualification and reliability testing
- performance testing of complete machinery: motors, automobiles, electronic equipment, etc.
- radiographic testing of welds and joints
- failure analysis
- testing and measuring of environmental indicators: air and water pollution, etc.
- testing the quality of fuels

This class also includes:

- inspections of air ducts, water and gas pipes, not associated with repair or installation

#### **Also includes:**

- Certification and authentication of works of art
- Testing of building elements and structures
- Technical inspection of barges
- Thermal imaging of buildings
- Measurement of thermal radiation
- Verification of heat and water meters

#### **Not included:**

Inspections of air ducts, water and gas pipes, associated with repair or installation, see section f

Sampling and weighing as part of goods handling operations, see 52251

Penetration testing of computer systems, ethical hacking and cybersecurity, see division 62

Consulting activities carried out by companies or professionals in order to obtain a certification, see 70201

Dna sequencing for general research on biological processes, see 72101

Testing of animal specimens, for sanitary reasons and not associated with food production, see 75001

Diagnostic imaging, testing and analysis of medical and dental specimens, see division 86

Dna sequencing for ruling out or curing a specific disease, see 86911

## **72 Scientific research and development**

This division includes the activities of three types of research and development:

(1) basic research: experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view;

(2) applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective; and

(3) experimental development: systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed.

Research and experimental development activities in this division are not to be regarded as ancillary activities. They are subdivided into the two following categories: natural sciences and engineering; social sciences and the humanities.

This division also includes:

- developing and producing prototypes with the primary objective to make further improvements, whether or not associated with its production

### **721 Research and experimental development on natural sciences and engineering**

### **7210 Research and experimental development on natural sciences and engineering**

#### **72101 Research and experimental development on natural sciences and engineering**

This class includes:

research and experimental development on natural sciences and engineering:

- research and development on natural sciences
- research and development on engineering and technology
- research and development on medical, health and life, and veterinary sciences
- research and development on biotechnology
- research and development on agricultural, forestry and fisheries sciences
- interdisciplinary research and development, predominantly on natural sciences and engineering

This class also includes:

- DNA sequencing for general research on biological processes

**Not included:**

Dna sequencing for ruling out or curing a specific disease, see 86911

### **722 Research and experimental development on social sciences and humanities**

### **7220 Research and experimental development on social sciences and humanities**

#### **72201 Research and experimental development on social sciences and humanities**

This class includes:

- research and development on social sciences (e.g. economics and business administration; psychology and cognitive sciences; education; sociology; law; political science; media and communication)
- research and development on humanities and arts (e.g. history and archaeology; literature and languages; philosophy)
- interdisciplinary research and development, predominantly on social sciences and humanities

This class also includes:

- research and development on socio-economic relations

**Also includes:**

– Archaeological and underwater archaeological research

**Not included:**

Market research and public opinion polling, see 73201

## **73 Activities of advertising, market research and public relations**

This division includes the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio, television, over the internet or other media, as well as the design of display structures and sites.

These advertising activities are often provided via advertising agencies and media representatives.

This division also includes market and opinion research (for example on the attitudes, values and behaviour of the population and of various socio-demographic and socio-economic groups with regard to economic, social and political issues). It also includes public relations and communication activities.

### **731 Advertising**

#### **7311 Activities of advertising agencies**

##### **73111 Activities of advertising agencies**

This class includes:

- provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material
- planning and organising advertising and marketing campaigns
- placing advertisements in the media
- conceptual work on advertising messages
- managing the course of advertising campaigns

Creation and realisation of advertising campaigns:

- creating and placing advertising, planning social media marketing campaigns in newspapers, periodicals, radio, television, over the internet and other media
- creating and placing of outdoor advertising (e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding)
- aerial advertising
- distribution or delivery of advertising material or samples
- design of stands and other display structures and sites

Conducting marketing campaigns and other advertising services:

- promotion of products
- merchandising
- point-of-sale marketing
- direct mail advertising
- marketing consulting
- influencer marketing

**Also includes:**

- Introductions and presentations of products
- Organisation of sales campaigns and tastings
- Introducing a trademark

**Not included:**

Manufacturing of advertising material, see section c depending on the type of material

Manufacturing of stands for fairs and exhibitions and of product displays, see section c depending on the type of material

Installation of stands for fairs and exhibitions, see 43321

Publishing of advertising material, see 58191

Production of commercial messages for television and film, see 59111

Production of commercial product videos (including production of videos for social networks), see 59111

Publishing of contents that include video (e.g. by influencers, bloggers and vloggers), see 59111

Production of commercial messages for radio, see 59209

Content distribution (sharing) platforms, including blogs and wiki sites, social network sites, and operation of online gaming / video game sites, independent of publishing the games, see 60391

Market research and public opinion polling, see 73201

Advertising photography, see 74201

Postal and mailing activities, see 82101

Convention and trade show organisers, see 82301

Advertising services used to fund predominant activities of the business which may be provided free of charge, see predominant activity

## **7312 Media representation**

### **73121 Media representation**

This class includes:

- media representation, i.e. sale or resale of time and space for various media soliciting advertising

This class also includes:

- sale of advertising space by intermediaries

**Not included:**

Public relations and communication activities, see 73301

Sale of advertising time or space directly by owners of the time or space (publishers, etc.), see the corresponding activity class

## **732 Market research and public opinion polling**

### **7320 Market research and public opinion polling**

#### **73201 Market research and public opinion polling**

This class includes:

- conducting market research studies on the awareness, evaluation and use of goods and services, on product development and pricing, on the use of media and on the recall and impact of advertising

- conducting studies of opinion research on the quality of life and lifestyles, on social participation and political participation, on political party preference and voting behaviour

This class also includes scientific conducting of market and opinion research with:

- qualitative and quantitative methodological orientation

- reactive and non-reactive survey procedures

- collection of research data through questioning, observation, measurement and counting

- face-to-face, postal, telephone and online interviews to collect research data

**Not included:**

Advertising, see 731

Public relations and communication activities, see 73301

Undertaking telephone interviews for market and opinion research surveys on a contract or fee basis, see 82201

## **733 Public relations and communication activities**

### **7330 Public relations and communication activities**

#### **73301 Public relations and communication activities**

This class includes the provision of advice, guidance and operational assistance, including lobbying activities, to businesses and other organisations on public relations and communication.

This class also includes:

- activities of sales representatives, for promotion purposes

**Not included:**

Advertising agencies and media representation services, see 731

Market research and public opinion polling, see 73201

Design and consulting with respect to visual communication, see 74121

## **74 Other professional, scientific and technical activities**

This division includes the provision of professional, scientific and technical services (except legal and accounting activities; architecture and engineering activities; technical testing and analysis; management and management consultancy activities; research and development; and advertising activities).

### **741 Specialised design activities**

#### **7411 Industrial product and fashion design activities**

##### **74111 Industrial product and fashion design activities**

This class includes:

- fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration, and other fashion goods, as well as other personal or household goods
- industrial design, carried out also through specialised software, i.e. creating and developing designs and specifications that optimise the use, value, package and appearance of products, including the determination of the materials, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal in distribution, use and maintenance

**Not included:**

Engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71121

Design of computer plans for 3d printing, see 71129

#### **7412 Graphic design and visual communication activities**

##### **74121 Graphic design and visual communication activities**

This class includes:

- activities of graphic designers
- graphic design of web pages
- activities of communication designers
- activities specialised in the design of messages and information, taking into account the characteristics and needs of people, corporate objectives, market attractiveness and dissemination media
- design and consulting in the content and external appearance of campaigns and communication content; conception and design of visual images (corporate design) and media of corporate communication; brand design and brand updating; determination of visual language (form, colour, typography of publications, didactic illustration of complex and abstract contexts)

**Also includes:**

- Wayfinding

**Not included:**

Design of computer-produced graphics for animations, see 59111

Designing the structure of web pages applying principles of software engineering, see 62101

Web design in combination with programming of web pages, see 62101

### **7413 Interior design activities**

#### **74131 Interior design activities**



This class includes:

- activities of interior decorators
- interior design services (e.g. the planning and designing of interior spaces to meet the aesthetic and functional needs of people focusing mainly on finishes, furniture and colour palettes)
- drafting designs for interior decoration

**Not included:**

Architectural design activities, see 71111

## **7414 Other specialised design activities**

### **74141 Other specialised design activities**

This class includes:

- design of other interior decoration elements and other fashion and consumer goods

**Not included:**

Design of computer-produced graphics for animations, see 59111

## **742 Photographic activities**

### **7420 Photographic activities**

#### **74201 Photographic activities**

This class includes:

- activities of photojournalists
- activities of artistic photographs

Commercial and consumer photography:

- portrait photography for passports, schools, weddings, etc.
- photography for commercials, publishers, fashion, real estate or tourism purposes
- aerial and underwater photography
- videotaping of events: weddings, meetings, etc.

Film processing:

- developing, printing and enlarging from client-taken negatives or cine-films
- film developing and photo printing laboratories
- one-hour photo shops (not part of shops selling cameras)
- mounting of slides
- copying and restoring or transparency retouching in connection with photographs

This class also includes:

- microfilming of documents
- digitising photographs, uploading video to the cloud
- object scanning in 3D

**Not included:**

Activities of printing photographs (from mobile telephones, memory cards, universal serial bus (usb) and other electronic supports), see 18121

Processing motion picture film related to motion picture and television industries, see 59121

Cartographic and spatial information activities, see 71122

Photogrammetric surveying activities, see 71129

Operation of coin-operated (self-service) photo machines, see 96999

## **743 Translation and interpretation activities**

### **7430 Translation and interpretation activities**

## **74301 Translation and interpretation activities**

This class includes:

- translation and interpretation of all languages, including sign language, whether spoken or written

**Not included:**

Publishing translation software, see 58291

Development of translation tools and training translation engines, see 62101

Language teaching activities, see 85591

## **749 Other professional, scientific and technical activities n.e.c.**

### **7491 Patent brokering and marketing service activities**

#### **74911 Patent brokering and marketing service activities**

This class includes:

- brokering and marketing activities for patents

This class also includes:

- management services for rights to industrial property (patents, licences, trademarks, franchises, etc.)
- activities of collective rights management organisations
- management of rights in intellectual property (e.g. copyrights and their revenues)

**Not included:**

Leasing of intellectual property and similar products, see 77401

## **7499 All other professional, scientific and technical activities n.e.c.**

### **74991 All other professional, scientific and technical activities n.e.c.**

This class includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but excludes ongoing, routine business functions that are generally of short duration.

This class includes:

- business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but excluding real estate brokerage
- appraisal activities other than for real estate and insurance (for antiques, jewellery, etc.)
- bill auditing and freight rate information
- weather forecasting activities
- consulting in the area of occupational safety and health at the workplace
- agronomy consulting services
- environmental consulting activities
- energy-saving advice activities
- other technical consulting
- activities of quantity surveyors

This class also includes:

- activities carried out by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions, as well as the placement of books, plays, artworks, photographs, etc., with publishers, producers, etc.
- economic services for construction projects (e.g. by construction economists)
- supervisory board activities
- activities of planning and elaboration of projects in the area of hunting management
- activities of estimation of the number of game animals

**Also includes:**

– Activities of an editor

**Not included:**

Activities of auctioning houses (wholesale) and online auction activities (wholesale), see 461

Activities of auctioning houses (retail sale) and online auction activities (retail sale), see 479

Activities of real estate brokers, see 68311

Bookkeeping activities, see 69202

Activities of management consultants, see 70201

Activities of architecture and engineering consultants, see 711

Environmental engineering activities, see 71121

Geodetic surveying activities, see 71122

Industrial and machinery design, see 71129, 74111

Veterinary testing and control in relation to food production, see 71209

Display of advertisements and other advertising design, see 73111

Sales promotion service activities, see 73111

Patent brokerage activities, see 74911

Management services for rights to industrial property (patents, licences, trademarks, franchises, etc.), see 74911

Security consultants' activities, see 80091

Activities of convention and trade show organisers, see 82301

Administration of loyalty programmes, see 82991

Consultation of medical doctors, see 862

Consumer credit and debt counselling, see 88991

## **75 Veterinary activities**

This division includes the provision of animal health care and control activities for farm animals or pets. These activities are carried out by qualified veterinarians in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere.

It also includes animal ambulance activities.

## **750 Veterinary activities**

## **7500 Veterinary activities**

## **75001 Veterinary activities**

This class includes:

- animal health care and control activities for farm animals
- animal health care and control activities for pet animals

These activities are carried out in veterinary hospitals as well as in farms, kennels or homes, in consulting and surgery rooms or elsewhere.

This class also includes:

- activities of veterinary assistants or other auxiliary veterinary personnel
- clinico-pathological and other diagnostic activities pertaining to animals
- animal ambulance activities
- activities of animal chiropractors
- activities of animal dieticians

**Not included:**

Farm animal boarding activities without health care, see 01621

Sheep shearing, see 01621

Herd testing, droving and agistment services, poultry caponising, see 01621

Activities related to artificial insemination, see 01621

Testing and control of animals before slaughter in relation to food production, see 71209

Scientific research on animal genetics, see 72101

Pet boarding activities without health care, see 96991

## **O ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES**

This section includes a variety of activities that support general business operations. These activities differ from those in section N since their primary purpose is not the transfer of specialised knowledge.

### **77 Rental and leasing activities**

This division includes the rental and leasing of tangible and non-financial intangible assets and intermediation service activities thereof. For leasing activities, only the provision of operating leases is included in this division. The renter or lessor has the economic risk for the tangible goods and non-financial intangible assets provided, whereas the intermediary has no economic risk for the tangible goods and non-financial intangible assets that are intermediated. In this division, a wide array of tangible goods is concerned (for example, automobiles, computers, consumer goods, industrial machinery and equipment), provided to customers in return for a periodic rental or lease payment.

#### **771 Rental and leasing of motor vehicles**

##### **7711 Rental and leasing of cars and light motor vehicles**

###### **77111 Rental and leasing of cars and light motor vehicles (with a maximum permissible weight up to 3,5 tons)**

This class includes:

- rental and operating leasing of motor vehicles (with a maximum permissible weight not exceeding 3,5 tons) without a driver, regardless of the length of rental period or way of payment (e.g. subscription): passenger cars, motorhomes, other light motor vehicles without a driver

- rental of shared cars

This class also includes:

- rental and operating leasing of an individual's own car without a driver

- rental and leasing of motorcycles

**Not included:**

Rental or leasing of passenger cars or light motor vehicles with a driver, see 49331

Intermediation service activities for the rental and leasing of passenger cars and light motor vehicles, see 77511

#### **7712 Rental and leasing of trucks**

##### **77121 Rental and leasing of trucks**

This class includes:

- rental and operating leasing of the following types of vehicles: trucks, motorhomes, utility trailers and heavy motor vehicles (with a maximum permissible weight of more than 3,5 tons) without a driver

**Also includes:**

- Renting of other land vehicles, e.g. road tractors without a driver

- Renting of tractors

**Not included:**

Rental or leasing of heavy goods vehicles or trucks with a driver, see 49411, 49421

Rental or leasing of land transport equipment (other than motor vehicles) without a driver (e.g. caravans), see 77399

#### **772 Rental and leasing of personal and household goods**

This group includes the rental of personal and household goods as well as the rental of recreational and sports equipment and videodiscs. Activities generally include short-term rental of goods, although in some instances the goods may be leased for longer periods of time.

##### **7721 Rental and leasing of recreational and sports goods**

## **77211 Rental and leasing of recreational and sports goods**

This class includes the rental of recreational and sports equipment, for example:

- pleasure boats, moveable houseboats, canoes, sailing boats and yachts without an operator
- bicycles, including bicycles with electrical assistance
- skis

### **Also includes:**

- Renting of surfboards, water skis, etc.
- Renting of gliders, sailplanes, etc.
- Renting of skates
- Renting of golf equipment, ball game equipment, etc.
- Renting of camping equipment

### **Not included:**

Rental of pleasure boats and sailing-boats with crew, see 50101, 50301

Provision of short-term accommodation in non-moveable houseboats, see 55202

Rental of non-moveable houseboats as primary residences, see 68201

Rental of videotapes and discs, see 77221

Rental of other personal and household goods, see 77221

Rental and leasing of water transport equipment for passengers or freight (e.g. boats, ships, hovercraft, without an operator), see 77341

Rental of leisure and pleasure equipment as an integral part of recreational facilities, see 93291

## **7722 Rental and leasing of other personal and household goods**

### **77221 Rental and leasing of other personal and household goods**

This class includes:

- rental of video games, video discs, records, etc.
- rental of gazebos and tensile structures without additional services

Rental of all kinds of household or personal goods (except recreational and sports equipment), to households or industries:

- textiles, wearing apparel and footwear (e.g. curtains, costumes, wedding dresses and shoes)
- furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares
- jewellery, musical instruments, scenery and costumes
- books, journals and magazines
- machinery and equipment used by amateurs (e.g. tools for home repairs)
- flowers and plants
- electronic equipment for household use

### **Also includes:**

- Renting of technical aid (for the disabled) (e.g. crutches) and other similar products
- Renting of lawn mowers (without an operator), leaf blowers, snow blowers, etc.
- Renting of sculptures, paintings
- Renting of mud rugs (without laundry service)

### **Not included:**

Providing accommodation services in tents, see 5530

Provision of online games by the publisher (not only one-time purchases but also subscriptions as well as in-game purchases and in-app purchases), see 58211

Operation of online gaming / video game sites, independent of publishing the games, see 60391

Rental of cars, motorcycles, trucks, utility trailers, and recreational vehicles without a driver, see 771

Rental of sports and recreational goods, see 77211

Rental of office furniture, see 77331

Rental of caravans, see 77399

Rental of tents for events, see 77399

## **773 Rental and leasing of other machinery, equipment and tangible goods**

### **7731 Rental and leasing of agricultural machinery and equipment**

#### **77311 Rental and leasing of agricultural machinery and equipment**

This class includes:

- rental and operating leasing of agricultural and forestry machinery and equipment without an operator: rental of products produced within the manufacture of agricultural and forestry machinery (class 2830), e.g. agricultural tractors

**Also includes:**

– Renting of branch shredders

**Not included:**

Rental of agricultural and forestry machinery or equipment with an operator, see 01611, 02401

### **7732 Rental and leasing of construction and civil engineering machinery and equipment**

#### **77321 Rental and leasing of construction and civil engineering machinery and equipment**

This class includes:

- rental and operating leasing of construction and civil engineering machinery and equipment without an operator: crane lorries; scaffolds and work platforms, without erection and dismantling

**Also includes:**

– Renting of truck cranes, construction tractors, graders, road rollers, excavators, bulldozers, front loaders, etc.

– Renting of portable cabins

– Renting of concrete jigs

– Renting of construction tools

**Not included:**

Rental of construction and civil engineering machinery or equipment with an operator, see division 43

Rental or operating leasing of scaffolds and work platforms, including erection and dismantling, see 43991

Rental or operating leasing of mining machinery and equipment, see 77399

### **7733 Rental and leasing of office machinery, equipment and computers**

#### **77331 Rental and leasing of office machinery, equipment and computers**

This class includes:

rental and operating leasing of office machinery and equipment without an operator:

- computers and computer peripheral equipment

- duplicating machines, typewriters and word-processing machines

- accounting machinery and equipment: cash registers, electronic calculators, etc.

- office furniture

**Also includes:**

– Renting of payment terminals and ATMs

### **7734 Rental and leasing of water transport equipment**

#### **77341 Rental and leasing of water transport equipment**

This class includes:

- rental and operating leasing of water transport equipment without an operator: commercial boats, ships and hovercrafts

**Not included:**

Rental of water transport equipment with an operator, see division 50

Rental of pleasure boats without an operator, see 77211

**7735 Rental and leasing of air transport equipment**

**77351 Rental and leasing of air transport equipment**

This class includes:

rental and operating leasing of air transport equipment without an operator:

- airplanes
- hot-air balloons
- helicopters

**Not included:**

Rental of air transport equipment with an operator, see division 51

**7739 Rental and leasing of other machinery, equipment and tangible goods n.e.c.**

**77391 Rental and leasing of rail vehicles**

This class includes:

- rental and operating leasing of railway vehicles without a driver

**Also includes:**

- Renting of tanker cars
- Renting of platform cars

**Not included:**

Rental of motorcycles, see 77111

Rental of bicycles, see 77211

Rental of agricultural and forestry machinery and equipment, see 77311

Rental of construction and civil engineering machinery and equipment, see 77321

Rental of office machinery and equipment, including computers, see 77331

**77399 Rental and leasing of other machinery, equipment and tangible goods n.e.c.**

This class includes:

- rental and operating leasing of land transport equipment (other than motor vehicles) without a driver (e.g. caravans)
- tyre leasing
- rental of equipment for events, fairs and exhibitions (e.g. for rigging power, light, sound and stage equipment)
- rental of furniture for events, fairs and exhibitions
- rental of medical/hospital equipment
- rental and leasing of slot machines

Rental and operational leasing, without operator, of other machinery and equipment generally used as capital goods by industries:

- engines and turbines
- machine tools
- mining and oilfield equipment
- professional radio, television and communication equipment
- motion picture production equipment
- measuring and controlling equipment
- other scientific, commercial and industrial machinery

This class also includes:

- rental of accommodation or office containers
- rental of animals (e.g. herds, racehorses)
- rental of other containers
- rental of pallets

**Also includes:**

- Renting of portable sales points
- Renting of coffee and beverage machines

**Not included:**

Rental of motorcycles, see 77111

Rental of bicycles, see 77211

Rental of agricultural and forestry machinery and equipment, see 77311

Rental of construction and civil engineering machinery and equipment, see 77321

Rental of office machinery and equipment, including computers, see 77331

## **774 Leasing of intellectual property and similar products, except copyrighted works**

### **7740 Leasing of intellectual property and similar products, except copyrighted works**

#### **77401 Leasing of intellectual property and similar products, except copyrighted works**

This class includes the activities of allowing others to use intellectual property products and similar products for which a royalty payment or licensing fee is paid to the owner of the product ( in other words, the asset holder). The leasing of these products can take various forms (for example, permission for reproduction, use in subsequent processes or products, operating businesses under a franchise). The current owners may or may not have created these products.

This class includes:

- leasing of intellectual property products, except copyrighted works (e.g. books, software)

Receiving royalties or licensing fees for the use of:

- patented entities
- trademarks or service marks
- brand names
- mineral exploration and evaluation
- franchise agreements
- internet domains
- rights of designed or developed board games

This class also includes:

- receiving royalties or licensing fees for scientific research results

**Also includes:**

- Sale of co2 quotas (intermediation service)

**Not included:**

Acquisition of rights and publishing, see divisions 58, 59

Producing, reproducing and distributing copyrighted works (books, software, film), see divisions 58, 59

Streaming of content (e.g. software, books, by content publishers), see division 58

Audiobook streaming activities not associated with its publishing, see 60101

Leasing of real estate, see 68201

Leasing of tangible products (assets), see 771, 772, 773

## **775 Intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets**

### **7751 Intermediation service activities for rental and leasing of cars, motorhomes and trailers**



## **77511 Intermediation service activities for rental and leasing of cars, motorhomes and trailers**

This class includes the intermediation of the rental and leasing of passenger cars, motorhomes, motorcycles, caravans and so on by bringing clients and service providers together for a fee or commission, without the intermediary providing the rental and leasing services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the rental and leasing service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class also includes:

- reservation services for car rentals

### **Not included:**

Rental of light motor vehicles, see 77111

Rental of heavy motor vehicles (e.g. motorhomes), see 77121

Rental of caravans, see 77399

## **7752 Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets**

### **77521 Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets**

This class includes the intermediation of the rental and leasing of other tangible goods and non-financial intangible assets, by bringing clients and service providers together for a fee or commission, without the intermediary providing the rental and leasing services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the rental and leasing service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class includes:

- providing intermediation between households that offer their goods for rental and households renting the goods (e.g. lawn mowers, ladders, bicycles)

### **Not included:**

Rental and leasing of personal and household goods, see 772

Units that have ownership of other machinery, equipment and tangible goods and/or non-financial intangible assets ultimately rented and leased, see 773, 7740

## **78 Employment activities**

This division includes activities of listing employment vacancies and referring or placing applicants for employment where the individuals referred or placed are not employees of the employment agencies, activities supplying workers to clients' businesses for periods of time to supplement the workforce of the client, and activities of providing other human resources.

This division includes:

- personnel search and placement activities
- activities of theatrical casting agencies
- activities of recruitment agencies
- headhunting activities

### **781 Activities of employment placement agencies**

#### **7810 Activities of employment placement agencies**

##### **78101 Activities of employment placement agencies**

This class includes listing employment vacancies and referring or placing applicants for employment where the individuals referred or placed are not employees of the employment agencies.

This class includes:

- personnel search, selection referral and placement activities, including executive search and placement activities

- activities of casting agencies and bureaux (e.g. theatrical casting and model agencies)
- activities of online employment placement agencies

This class also includes:

- activities of talent scouts

**Not included:**

Activities of invoicing services, see 69202

Activities of agents for individual artists, see 74991

Activities of agencies providing babysitters and au pairs for households, see 78209

## **782 Temporary employment agency activities and other human resource provisions**

### **7820 Temporary employment agency activities and other human resource provisions**

#### **78201 Temporary employment agency activities**

This class includes the activities of supplying workers to clients' businesses for specific periods of time to temporarily replace or supplement the working force of the client. In that employment arrangement, the temporary employment agency or human resource providers are the employers of the individual workers provided. However, the clients are responsible for the supervision of temporary personnel.

**Not included:**

Activities of invoicing services, see 69202

#### **78209 Other human resources provision**

These activities are providing human resources for clients' businesses. The units classified here represent the employer of record for the temporary employees on matters relating to payroll, taxes, and other fiscal and human resource issues, but they are not responsible for the management and supervision of employees. The units classified here perform a wide range of human resource and personnel management duties associated with this provision.

**Not included:**

Activities of invoicing service, see 69202

## **79 Travel agency, tour operator and other reservation service and related activities**

This division includes the activities of agencies, primarily engaged in the sale and operation of pre-packaged or custom-packaged travel packages, comprising transport, accommodation, amusement and entertainment, tour guide and other services to the general public and commercial clients, and the activities of arranging and assembling tours that are sold through travel agencies or directly by agents (for example, tour operators) and other travel-related services, including reservation services.

This division also includes:

- activities of tourist guides and for tourism promotion
- intermediation services for travel

### **791 Travel agency and tour operator activities**

This group includes the activities of agencies, primarily engaged in the sale of pre-packaged or custom-packaged travel packages, comprising transport, accommodation, tour guide and other services to the general public and commercial clients and the activities of arranging and assembling tours that are sold through travel agencies or directly by agents (for example, tour operators).

This group also includes the activities of tour operators.

#### **7911 Travel agency activities**

##### **79111 Travel agency activities**

This class includes:

- activities of agencies, primarily engaged in the sale of packaged tours and cruises to the general public or to commercial clients, alongside additional accommodation advice or expertise: reservation services for pre-packaged tours, domestic and international; reservation services for custom packaged tours for groups, domestic or international
- intermediation service activities for the conclusion of contracts for the provision of tourist services from tour operators

This class also includes:

- intermediation of packaged travel services in the destination

**Also includes:**

– Mediation of airline, train, ship or bus ticket sales

– Booking of various travel services at the customer's request

**Not included:**

Intermediation service activities for passenger transport only, see 52321

Intermediation service activities for accommodation only, see 55401

Activities of factual and legal actions related to the conclusion of contracts for the provision of tourist services, at the request of the customer, see division 69

Selling of deferred travel services: form of distribution of a service linked to travel, which can be of any nature (hotels, restaurants, personal care, leisure activities, etc.), see 82991

## **7912 Tour operator activities**

### **79121 Tour operator activities**

This class includes:

arranging, assembling and marketing packaged tours:

- pre-packaged tours, domestic (national) and international

- customised tour packages for groups, domestic (national) and international

Package tours usually include passenger and baggage transport, accommodation, food and sightseeing services. Tour operators are engaged in the operation of tour packages that are sold by travel agencies, including arranging and assembling different services in the packaged tour.

Tour operators might be employed or contracted by a travel agency, or they might operate as independent tour operators.

**Not included:**

Sale of packaged tours, see 7911

## **799 Other reservation service and related activities**

### **7990 Other reservation service and related activities**

#### **79901 Other reservation service and related activities**

This class includes:

- visitor assistance services: provision of travel information to visitors; activities of independent tourist guides

- activities of tourism promotion

**Also includes:**

– Booking of conference centres and exhibition halls

– Services of guide-interpreters and tour escorts

**Not included:**

Fee-based reservation activities for passenger transport, see 52321

Timeshare exchange services, see 55401

Activities of travel agencies, see 79111

Activities of tour operators, see 79121

Organisation and management of events (e.g. meetings, conventions and conferences, including transport, accommodation, ticketing if managed by the organiser itself), see 82301

Intermediation service activities for theatrical, sports, amusement and entertainment tickets, see 82401

## **80 Investigation and security activities**

This division includes security-related services:

- investigation services in private, commercial, corporate, insurance and criminal law for the exercise of rights in court
- guard and patrol services
- picking up and delivering money, receipts or other valuable items, with personnel and equipment to protect such properties while in transit
- security system services and the operation of electronic security alarm systems (e.g. burglar and fire alarms), as well as remote monitoring and video surveillance systems services, where the activity focuses on remote monitoring these systems, but often also involves sale, installation and repair services

This division also includes:

- security services related to the prevention and safety of people at public events and premises open to the public
- security services providing armoured car services

## **800 Investigation and security activities**

This group includes security activities that are normally carried out by private operators.

### **8001 Investigation and private security activities**

#### **80011 Investigation and private security activities**

This class includes:

- investigation services in private, commercial, insurance and legal fields
- guard, patrol or security services
- support services for cash collection and deposit services
- secure shredding and data destruction services
- armoured car services

This class also includes:

- guard and security service activities (e.g. for shops, trauma centres)
- luggage and passenger inspection at airports, railway stations and other similar places
- activities of security personnel for events, concerts, fairs and exhibitions

#### **Also includes:**

- Polygraph (lie detector) testing
- Training of service dogs (guard dogs)
- Services of investigators and detectives
- Activities of private investigators and private detectives
- Inspection and analysis of surveillance camera recordings
- Guarding and protection of movable or immovable property, including a ship flying the estonian national flag and registered in the ship register at an estonian court

#### **Not included:**

Risk analysis, security advice and consulting, see 80091

Remote surveillance activities, see 80091

Concierge, reception and doormen safety services, see 81101, 82101

Public order and safety activities, see 84241

Security, including cybersecurity training, see 85599

## **8009 Security activities n.e.c.**

### **80091 Security activities n.e.c.**

This class includes the provision of one or more of the following services: security system services as part of security service centres or alarm receiving centres (ARC); remote monitoring and video surveillance systems services; and – only if provided in connection with later monitoring and remote monitoring services – installation, repair and maintenance of electronic security systems.

This class also includes:

- security consultants' activities
- activities in an emergency call and service centre or alarm receiving centre (ARC)
- monitoring and remote monitoring of electronic security systems (e.g. burglar alarms, video surveillance systems, fire alarms)
- monitoring and remote monitoring of mechanical or electronic locking devices, safes and vaults
- installation and maintenance of electronic security systems, (e.g. burglar or theft alarms, video surveillance systems, fire alarms), if provided in connection with later monitoring and remote monitoring services
- installation, repair, modification and adaptation of mechanical or electronic locking devices, electronic security systems, safes and vaults, if provided in connection with later monitoring and remote monitoring services

**Also includes:**

- Entities operating security systems may also be engaged in the sale of the respective equipment.
- Maintaining a control centre
- Fire safety consultations

**Not included:**

Installation of security systems (e.g. burglar alarms, surveillance systems, fire alarms), without later monitoring and remote monitoring services, see 43211

Retail sale of electrical security alarm systems, mechanical or electronic locking devices, safes and security vaults, without later monitoring, installation or maintenance services, see 47521

Cybersecurity consulting activities, see 62201

Public order and safety activities (e.g. policing), see 84241

Providing key duplication services, see 95291

## **81 Services to buildings and landscape activities**

This division includes the provision of a number of general support services, for example:

- the provision of a combination of support services within clients' facilities
- the interior and exterior cleaning of buildings of all types
- cleaning of industrial machinery, cleaning of trains, buses, planes, etc.
- cleaning of the inside of road and sea tankers
- disinfecting and exterminating activities for buildings, ships, trains, etc.
- bottle cleaning
- street sweeping
- snow and ice removal
- provision of landscape care and maintenance services

### **811 Combined facilities support activities**

#### **8110 Combined facilities support activities**

##### **81101 Combined facilities support activities**

This class includes the provision of a combination of support services within clients' facilities. These services include general interior cleaning, maintenance, waste disposal, doormen and surveillance services, mail routing, reception, laundry and related services to support operations within facilities. These support activities are performed by operating staff, who are not involved with or responsible for the core business or activities of the client.

**Not included:**

Provision of on-site management and operation of a client's computer systems and/or data processing facilities, see 62202

Management of real estate (e.g. property management of real estate or dwellings in joint ownership (mostly carried out on a fee or contract basis)), see 6832

Guard and security service activities, see 80011

Operation of prisons on a contract or fee basis, see 84232

Provision of only one of the support services (e.g. general interior cleaning services) or addressing only a single function (e.g. heating), see the appropriate nace class according to the service provided

Provision of management and operating staff for the complete operation of a client's establishment (e.g. hotel, restaurant, mine, hospital), see the class of the unit operated

## **812 Cleaning activities**

This group includes general, specialised and other cleaning activities. The difference between them is not based on the type of customers served, but on the type of cleaning.

This group includes the activities of general interior cleaning of all types of buildings, the exterior cleaning of buildings, specialised cleaning activities for buildings or other specialised cleaning activities, cleaning of industrial machinery, cleaning of the inside of road and sea tankers, disinfecting and extermination activities for buildings and industrial machinery, bottle cleaning, street sweeping, snow and ice removal.

### **8121 General cleaning of buildings**

#### **81211 General cleaning of buildings**

This class includes:

- general (non-specialised) cleaning of all types of buildings, e.g.: offices; private dwellings (e.g. houses or apartments, factories, shops, institutions)
- general (non-specialised) cleaning of other business and professional premises and multi-unit residential buildings

These general cleaning activities are mostly interior cleaning although they may include the cleaning of associated exterior areas (for example, windows, passageways).

**Not included:**

Specialised cleaning activities (e.g. cleaning of windows, chimneys, fireplaces, boilers, exhaust units), see 81221

### **8122 Other building and industrial cleaning activities**

#### **81221 Other building and industrial cleaning activities**

This class includes:

- exterior cleaning of buildings of all types (e.g. offices, factories, shops, schools and other institutions, other business and professional premises, multi-unit residential buildings)
- specialised cleaning activities for businesses in food industries, including manufacturing, retail sale, restaurants, etc.
- specialised cleaning activities for buildings (e.g. facade and window cleaning, chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units)
- specialised industrial cleaning (e.g. cleaning of industrial machinery)
- cleaning of water supply pipelines
- cleaning of aeraulic ducts
- other specialised building and industrial cleaning activities n.e.c.
- cleaning of new buildings immediately after construction
- steam cleaning, sandblasting and similar activities for building exteriors

**Also includes:**

- Ice blasting

### **8123 Other cleaning activities**

#### **81231 Other cleaning activities**

This class includes:

- swimming pool cleaning and maintenance activities
- cleaning of trains, buses, planes, etc.
- cleaning of the inside of road and sea tankers
- sanitising, disinfecting and exterminating activities
- bottle cleaning

- street sweeping and snow and ice removal
- other cleaning activities n.e.c.

**Also includes:**

- Cleaning swimming pools from pollution
- Pest control in buildings, swimming pools, means of transport, and the internal cleaning of tanker trucks and sea tankers

**Not included:**

Agricultural pest control, see 01611

Cleaning of motor vehicles, including car washing, see 95311

## **813 Landscape service activities**

### **8130 Landscape service activities**

#### **81301 Landscape service activities**

This class includes:

- planting of vegetation for protection against noise, wind, erosion, visibility
- protection and restoring landscape (e.g. for parks, gardens)
- ecological engineering works for the purpose of ecological preservation of sites

Planting, care and maintenance of- parks and gardens for:

- private and public housing
- public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.)
- municipal grounds (parks, green areas, cemeteries etc.)
- highway greenery (roads, train lines and tramlines, waterways, ports)
- industrial and commercial buildings

Planting, care and maintenance of 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)

This class also includes:

- restoration of natural environments (e.g. plant engineering, renaturation of ecosystems)
- erosion control activities in mountain environments, spawning grounds and riverbanks
- creation and relocation of species habitats (e.g. nesting boxes, shelters, hibernacula)
- prevention, control and response activities against the introduction and spread of invasive species in fauna or flora
- environmental management (e.g. performing protection and maintenance measures for dunes, moors, wetlands or other sensitive areas; eco-grazing)

**Also includes:**

- Cutting of trees, trimming of hedges, replanting of trees
- Mowing of lawn
- Development and maintenance of manor parks

**Not included:**

Protection or restoration activities of agricultural and forestry land, see divisions 01 and 02

Commercial growing and planting for commercial growing of plants, trees, see divisions 01 and 02

Tree nurseries and forest tree nurseries, see 01301, 02101

Keeping the land in good environmental condition for agricultural use, see 01611

Restoration of marine ecosystems, see 03301

Construction activities for landscaping purposes, see section f

Landscape design and architectural activities, see 71111

Operation of national parks, nature reserves, etc., including conservation and maintenance, see 91421

## **82 Office administrative, office support and other business support activities**

This division includes the provision of a range of day-to-day office administrative services, as well as ongoing routine business support functions for others, on a contract or fee basis.

This division also includes all support service activities typically provided to businesses not elsewhere classified.

### **821 Office administrative and support activities**

#### **8210 Office administrative and support activities**

##### **82101 Office administrative and support activities**

This class includes the provision of a combination of day-to-day office administrative services (for example, reception, financial planning, billing and record-keeping, personnel, postal and mailing services, and so on), for others on a contract or fee basis.

This class includes:

- document preparation (e.g. editing, proofreading, typing, word processing and pre-archiving)
- other secretarial support services
- transcription of documents
- letter or résumé writing
- provision of mailbox rental services and other postal and mailing services (e.g. pre-sorting, addressing)
- duplicating
- blueprinting
- operation of photocopying machines for photocopying as a self-service
- digitalisation of files (without any further processing of data)
- formatting of e-books

This class also includes support activities for others on a contract or fee basis that are ongoing routine business support functions that businesses and organisations traditionally do for themselves.

##### **Not included:**

Units classified in this class do not provide operating staff to carry out the complete administrative operations of a business units engaged in one particular aspect of these activities are classified according to that particular activity

Printing of documents (offset printing, quick printing, digital printing, etc.), see 18129

Pre-press services, see 1813 1

Storage of paper files, see 52101

Courier services, see 53201

Data processing and digitalisation of files associated with the further processing of data, see 63102

Storage of data files, see 63101

Rental of non-equipped offices, co-working spaces and fully-equipped offices, see 68201

Activities of shared service centres (ssc) with strategic and managerial activities/centralised activities, see 70101

Developing and organising mail advertising campaigns, see 73111

Renting of containers to be used as offices, see 77399

Public stenography services and specialised stenotype services (e.g. court reporting), see 82991

Archiving of all kinds of documents (in paper or electronic forms), see 91121

### **822 Activities of call centres**

#### **8220 Activities of call centres**

##### **82201 Activities of call centres**

This class includes the activities of:



- inbound call centres, including answering calls from clients by using human operators, automatic call distribution, computer telephone integration, interactive voice response systems or similar methods to receive orders, provide product information, deal with customer requests for assistance or address customer complaints
- outbound call centres using similar methods to market goods or services to potential customers; conducting telephone interviews for market and opinion research surveys on a contract or fee basis
- web-based contact centres

This class also includes the activities of:

- centres dealing with customer requests for assistance or addressing customer complaints through other communication channels

**Not included:**

Activities of brokers and agents for electric power and natural gas, see 35401

Intermediation service activities for specialised construction services, see 43601

Intermediation service activities for retail sale, see 479

Intermediation service activities for transport, see 523

Intermediation service activities for postal and courier activities, see 53301

Intermediation service activities for accommodation, see 55401

Intermediation service activities for food and beverage service activities, see 56401

Intermediation service activities for video game software publishing, see 58211

Intermediation service activities for software publishing and software downloads, see 58291

Intermediation service activities for telecommunication activities, see 61201

Financial and insurance intermediation service activities, see section I (e.g. activities of insurance agents and brokers (class 6622))

Intermediation service activities for real estate activities, see 68311

Market research and public opinion polling and statistical analysis thereof, see 73201

Patent brokering (marketing) service activities, see 74911

Intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 775

Travel agency activities, see 79111

Intermediation service activities for business support activities (except financial intermediation) n.e.c., see 82401

Intermediation service activities for courses and tutors, see 85611

Intermediation service activities for medical, dental and other health services, see 86971

Intermediation service activities for residential care activities, see 87911

Intermediation service activities for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles, see 95401

Intermediation service activities for personal services, see 96401

## **823 Organisation of conventions and trade shows**

## **8230 Organisation of conventions and trade shows**

### **82301 Organisation of conventions and trade shows**

This class includes the organisation, promotion and/or management of events, for example:

- business and trade shows
- company events
- general or specialised exhibitions
- conferences and conventions
- seminars, symposiums and workshops
- farmers' markets and craft fairs

This class also includes the management and provision of the staff to operate the facilities in which the aforementioned events take place but only if the management and provision of staff are performed in association with the organisation, promotion and/or management of such events.

**Also includes:**

- As part of organising and servicing of events:
- Consultation regarding organisation, advice for choosing the location, research and negotiations
- Registration of participants, organising the secretariat
- Supplying with technical equipment
- Organising accommodation, catering, transport, etc.

**Not included:**

Erection of exhibition stands/booths depending on the type of installation performed, see division 43

Organisation of cultural events (e.g. film festivals, musicals or dance festivals), see 90399

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90391

Organisation of sporting events, see 93191

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93291

Organisation of personal ceremonies or celebrations, including weddings, name-giving ceremonies, birthday parties, etc., see 96999

## **824 Intermediation service activities for business support service activities n.e.c.**

### **8240 Intermediation service activities for business support service activities n.e.c.**

#### **82401 Intermediation service activities for business support service activities n.e.c.**

This class includes the intermediation service activities for business support activities n.e.c., by bringing clients and service providers together for a fee or commission.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the business support service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class also includes:

- reservation services for theatrical, sport, amusement and entertainment tickets
- intermediation service activities for lottery games

**Also includes:**

- This class also includes all typical activities supporting business not classified elsewhere.

**Not included:**

Activities of brokers and agents for electric power and natural gas, see 35401

Intermediation service activities for specialised construction services, see 43601

Intermediation service activities for retail sale, see 479

Intermediation service activities for transport, see 523

Intermediation service activities for postal and courier activities, see 53301

Intermediation service activities for accommodation, see 55401

Intermediation service activities for food and beverage service activities, see 56401

Intermediation service activities for video game software publishing, see 58211

Intermediation service activities for software publishing and software downloads, see 58291

Intermediation service activities for telecommunication activities, see 61201

Financial and insurance intermediation service activities, see section I (e.g. activities of insurance agents and brokers (class 6622))

Intermediation service activities for real estate activities, see 68311

Travel agency activities, see 79111

Patent brokering (marketing) service activities, see 74911

Intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 775

Intermediation service activities for courses and tutors, see 85611

Appointment reservations for medical visits, see 86971

Intermediation service activities for medical, dental and other health services, see 86971

Intermediation service activities for residential care activities, see 87911

Intermediation service activities for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles, see 95401

Intermediation service activities for personal services, see 96401

## **829 Business support service activities n.e.c.**

This group includes the activities of collection agencies, credit bureaux, business information agencies and all support activities not elsewhere classified. These activities are predominantly provided to businesses.

### **8291 Activities of collection agencies and credit bureaux**

#### **82911 Activities of collection agencies and credit bureaux**

This class includes:

- collection of payments for claims and remittance of payments collected to the clients (e.g. bill or debt collection services)
- compiling and the provision of information (e.g. credit or employment history) for financial institutions, retailers and others who have a need to evaluate the creditworthiness of individuals or businesses

This class also includes:

- activities of rating agencies
- repossession activities

#### **Not included:**

Factoring activities, see 64929

### **8292 Packaging activities**

#### **82921 Packaging activities**

This class includes:

- product sterilisation associated with packaging

Packaging activities on a fee or contract basis, whether or not these involve an automated process:

- bottling of liquid or gaseous goods, including beverages and food
- packaging of solids (blister packaging, foil-covered, etc.)
- security packaging of pharmaceutical preparations
- labelling, stamping and imprinting
- parcel packing and gift wrapping

#### **Also includes:**

- Packaging of coins and cash
- Packaging of peat

#### **Not included:**

Manufacture of soft drinks and production of natural mineral waters, see 11071

Packaging activities incidental to transport, see 5226

### **8299 Other business support service activities n.e.c.**

#### **82991 Other business support service activities n.e.c.**

This class includes:

- fundraising organisation services on a contract or fee basis
- court reporting or stenotype recording services
- public stenography services
- real-time (i.e. simultaneous) closed captioning of meetings, conferences
- barcoding services
- barcode imprinting services
- parking meter coin collection services
- activities of handling visa and work permits
- restaurant voucher handling service activities
- providing assistance in motor vehicle registration
- relocation service activities
- administration of gift packages for leisure activities
- voucher issuing and handling activities
- charity crowdfunding activities
- company domiciliation services
- reading of consumption of heat and hot water, including cost allocation
- administration of loyalty programmes
- selling of deferred travel services: form of distribution of a service linked to travel, which can be of any nature (hotels, restaurants, personal care, leisure activities, etc.)
- trading and brokerage of crypto-assets without liabilities

**Not included:**

Activities of auctioning houses (wholesale) and online auction activities (wholesale), see 461

Activities of auctioning houses (retail sale) and online auction activities (retail sale), see 479

Providing film or tape captioning or subtitling services, see 59121

Activities of shared service centres (ssc) with strategic and managerial activities/centralised activities, see 70101

Business and other management consultancy activities, see 70201

Activities of shared service centres (ssc) with two or more combined activities (set of administrative services) providing operational tasks for the whole enterprise or group (e.g. reception, financial planning, billing and record-keeping, personnel, postal and mailing services for the same enterprise group), see 82101

Provision of document transcription services, see 82101

Intermediation service activities for business support service activities n.e.c., see 82401

## **P PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY**

This section includes activities of a governmental nature, normally carried out by the public administration. This includes the enactment and judicial interpretation of laws and their pursuant regulation, as well as the administration of programmes based on them, legislative activities, taxation, national defence, public order and safety, immigration services, foreign affairs and the administration of government programmes.

The legal or institutional status is not, in itself, the determining factor for an activity to belong in this section, rather than the activity being of a nature specified in the previous paragraph. This means that activities classified elsewhere in NACE do not fall under this section, even if carried out by public entities (for example, the administration of the school system – in other words, regulations, checks, curricula – falls under this section, but teaching itself does not (see section Q), while a prison or military hospital is classified to health (see section R)). Similarly, some activities described in this section may be carried out by non-government units.

This section also includes compulsory social security activities.

### **84 Public administration and defence; compulsory social security**

#### **841 Administration of the State and the economic, social and environmental policies of the community**

This group includes general administration (for example, executive, legislative and financial administration, at all levels of government) and supervision in the field of social, economic and environmental policy of the community.

## **8411 General public administration activities**

### **84111 Activities of executive and legislative bodies**

This class includes:

- executive and legislative administration of central, regional and local bodies
- activities of ministries at national and regional levels

**Not included:**

Central banking, see 64111

Operation of government-owned or government-occupied buildings, see 6820, 683

Administration of research and development policies intended to increase personal well-being and of associated funds, see 8412

Administration of research and development policies intended to improve economic performance and competitiveness, see 84139

Administration of defence-related research and development policies and of associated funds, see 84221

Operation of government archives, see 91121

### **84112 Activities related to monetary and fiscal policy**

This class includes:

administration and supervision of fiscal affairs:

- operation of taxation schemes
- duty/tax collection and tax violation investigation
- customs administration

Budget implementation and management of public funds and public debt:

- raising and receiving of money and control of their disbursement

**Not included:**

Central banking, see 64111

Operation of government-owned or government-occupied buildings, see 6820, 683

Administration of research and development policies intended to increase personal well-being and of associated funds, see 8412

Administration of research and development policies intended to improve economic performance and competitiveness, see 84139

Administration of defence-related research and development policies and of associated funds, see 84221

Operation of government archives, see 91121

### **84113 Activities related to general economic and social planning and statistics**

This class includes:

- administration and operation of overall economic and social planning and statistical services at the various levels of government

**Not included:**

Central banking, see 64111

Operation of government-owned or government-occupied buildings, see 6820, 683

Administration of research and development policies intended to increase personal well-being and of associated funds, see 8412

Administration of research and development policies intended to improve economic performance and competitiveness, see 84139

Administration of defence-related research and development policies and of associated funds, see 84221

Operation of government archives, see 91121

## **84114 Activities of rural municipality and city governments**

### **Not included:**

Central banking, see 64111

Operation of government-owned or government-occupied buildings, see 6820, 683

Administration of research and development policies intended to increase personal well-being and of associated funds, see 8412

Administration of research and development policies intended to improve economic performance and competitiveness, see 84139

Administration of defence-related research and development policies and of associated funds, see 84221

Operation of government archives, see 91121

## **84119 General public administration activities n.e.c**

This class includes:

- administration of overall (civil) research and development policy and associated funds

### **Also includes:**

– Services of units in the administrative area of government institutions dealing with non-self-governing issues

– Activities of entities that organise elections

### **Not included:**

Central banking, see 64111

Operation of government-owned or government-occupied buildings, see 6820, 683

Administration of research and development policies intended to increase personal well-being and of associated funds, see 8412

Administration of research and development policies intended to improve economic performance and competitiveness, see 84139

Administration of defence-related research and development policies and of associated funds, see 84221

Operation of government archives, see 91121

## **8412 Regulation of health care, education, cultural services and other social services**

### **84121 Administration of education**

This class includes:

- public administration of different educational institutions

- management, inspection and supporting of all types of schools and educational institutions

- public informing related to general education system on behalf of the ministry or corresponding state administrative agencies

### **Not included:**

Sewerage, refuse disposal and remediation activities, see divisions 37, 38, 39

Compulsory social security activities, see 84301

Education activities, see section q

Human health-related activities, see division 86

Museums and other cultural institutions, see division 91

Activities of government-operated libraries and archives, see 911

Sporting or other recreational activities, see division 93

### **84122 Administration of health care and social services**

This class includes:

- public administration of health care and social services

**Not included:**

Sewerage, refuse disposal and remediation activities, see divisions 37, 38, 39

Compulsory social security activities, see 84301

Education activities, see section q

Human health-related activities, see division 86

Museums and other cultural institutions, see division 91

Activities of government-operated libraries and archives, see 911

Sporting or other recreational activities, see division 93

**84123 Administration of housing and utilities**

This class includes the administration of housing and utilities and related activities, including:

- water supply, street lighting, waste management, sewerage, street sweeping
- housing management for people with special needs
- setting rent and housing subsidy standards
- creation, development, and supervision of housing standards

This class also includes:

- administration of potable water supply programmes
- administration of waste collection and disposal operations
- administration of housing programmes

**Not included:**

Sewerage, refuse disposal and remediation activities, see divisions 37, 38, 39

Compulsory social security activities, see 84301

Education activities, see section q

Human health-related activities, see division 86

Museums and other cultural institutions, see division 91

Activities of government-operated libraries and archives, see 911

Sporting or other recreational activities, see division 93

**84124 Administration of recreational activities, culture and religion**

This class includes:

- support services related to cultural collections, freelance artists and organisations that organise cultural activities
- supporting services for maintenance and operation of national, regional or local celebrations and religious institutions
- sports, holiday, culture and religion management

This class also includes:

- public sponsoring of recreational and cultural activities
- distribution of public grants to artists

**Not included:**

Sewerage, refuse disposal and remediation activities, see divisions 37, 38, 39

Compulsory social security activities, see 84301

Education activities, see section q

Human health-related activities, see division 86

Museums and other cultural institutions, see division 91

Activities of government-operated libraries and archives, see 911

Sporting or other recreational activities, see division 93

**84125 Administration of environmental protection**

This class includes:

- pollution standards, distributing information about pollution

This class also includes:

- administration of environmental protection programmes

**Not included:**

Sewerage, refuse disposal and remediation activities, see divisions 37, 38, 39

Compulsory social security activities, see 84301

Education activities, see section q

Human health-related activities, see division 86

Museums and other cultural institutions, see division 91

Activities of government-operated libraries and archives, see 911

Sporting or other recreational activities, see division 93

## **8413 Regulation of and contribution to more efficient operation of businesses**

### **84131 Administration of agriculture, forestry, land use, fishery and hunting**

This class includes public administration of agriculture, forestry, land use, fishery and hunting, including subsidy allocation

**Not included:**

Activities of the monetary supervisory authority by the central bank, see 64111

Financial supervisory authority of financial service activities, except insurance and pension funding (not by the central bank), see 66111

Financial supervisory authority of insurance and pension funding (not by the central bank), see 66291

Research and experimental development activities, see division 72

### **84132 Administration of transport and communication**

This class includes public administration in the following economic sectors, including subsidy allocation:

- transport, including transport infrastructure

- communication, including communication infrastructure

**Not included:**

Activities of the monetary supervisory authority by the central bank, see 64111

Financial supervisory authority of financial service activities, except insurance and pension funding (not by the central bank), see 66111

Financial supervisory authority of insurance and pension funding (not by the central bank), see 66291

Research and experimental development activities, see division 72

### **84139 Other economy supporting activities**

This class includes public administration and regulation, including subsidy allocation for different economic sectors:

- energy and mining resources

- hotels and tourism

- wholesale and retail sale

- administration of research and development policies and associated funds to improve economic performance

- administration of general labour affairs

- implementation of regional development policy measures (e.g. to reduce unemployment)

This class also includes:

- activities of the national cybersecurity agencies

- financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities

**Not included:**



Activities of the monetary supervisory authority by the central bank, see 64111

Financial supervisory authority of financial service activities, except insurance and pension funding (not by the central bank), see 66111

Financial supervisory authority of insurance and pension funding (not by the central bank), see 66291

Research and experimental development activities, see division 72

## **842 Provision of services to the community as a whole**

This group includes foreign affairs, defence, justice, public order and safety activities.

### **8421 Foreign affairs**

#### **84211 Foreign affairs**

This class includes:

- administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations
- administration, operation and support for information and cultural services intended for distribution beyond national boundaries
- aid to foreign countries, whether or not routed through international organisations
- provision of military aid to foreign countries
- management of foreign trade, international financial and foreign technical affairs

**Not included:**

International disaster or conflict refugee services, see 88991

Activities of extraterritorial organisations and bodies, see 99001

### **8422 Defence activities**

#### **84221 Defence activities**

This class includes:

- administration, operation and support of civil defence forces
- support for the elaboration of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved
- administration of defence-related research and development policies and related funds

Administration, supervision and operation of military defence affairs and land, sea, air and space defence forces, e.g.:

- combat forces of army, navy and air force
- engineering, transport, communication, intelligence, materiel, personnel and other non-combat forces and commands
- reserve and auxiliary defence forces
- military logistics (provision of equipment, structures, supplies, etc.)
- health activities for military personnel in the field

**Not included:**

Research and experimental development activities, see division 72

Provision of military aid to foreign countries, see 84211

Activities of military tribunals, see 84231

Provision of supplies for domestic emergency use in case of peacetime disasters, see 84249

Educational activities of military schools, colleges and academies, see 8540

Activities of military hospitals, see 86101

### **8423 Justice and judicial activities**

#### **84231 Administration and activities of courts**

This class includes:

- administration and operation of administrative, civil and criminal law courts, military tribunals, and the judicial system

**Not included:**

Legal advice and representation in civil, criminal and other cases, see 6910

Activities of prison schools, see division 85

Activities of prison hospitals, see 86101

**84232 Administration of prisons and correctional facilities**

This class includes:

- prison administration and the provision of prison services, including rehabilitation services

**Not included:**

Legal advice and representation in civil, criminal and other cases, see 6910

Activities of prison schools, see division 85

Activities of prison hospitals, see 86101

**84239 Other activities related to legal protection and courts, activities of the prosecuting authority**

This class includes:

- rendering of judgements and interpretations of the law
- activities of public prosecutors
- arbitration of civil actions

**Also includes:**

- State-funded legal aid (including legal consultancy and representation)

**Not included:**

Legal advice and representation in civil, criminal and other cases, see 6910

Activities of prison schools, see division 85

Activities of prison hospitals, see 86101

**8424 Public order and safety activities**

**84241 Activities and management of police forces**

This class includes:

- administration and operation of regular and auxiliary police forces supported by public authorities, including traffic law enforcement

**Not included:**

Operation of police laboratories, see 71201

Use of security personnel for events, concerts, fairs and exhibitions, see 80011

Administration and operation of military armed forces, see 84221

**84242 Border and coast guard services**

This class includes:

- administration and operation of port, border, coastguards

**Not included:**

Operation of police laboratories, see 71201

Use of security personnel for events, concerts, fairs and exhibitions, see 80011

Administration and operation of military armed forces, see 84221

**84249 Other activities related to public order and security**

This class includes:

- administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic law enforcement, foreigner registration and the maintenance of arrest records
- provision of supplies for domestic emergency use in case of peacetime disasters

This class also includes:

- activities of voluntary associations that ensure the protection of public safety

**Not included:**

Operation of police laboratories, see 71201

Use of security personnel for events, concerts, fairs and exhibitions, see 80011

Administration and operation of military armed forces, see 84221

## **8425 Fire service activities**

### **84251 Fire and rescue services, including lifeguard services**

This class includes:

- firefighting activities: administration and operation of regular and auxiliary fire brigades in fire prevention, firefighting, the rescue of persons and animals, assistance in civic disasters, floods, road accidents, etc., including firefighting by units on a contract or fee basis

- activities of beach supervisors, i.e. lifeguards

- activities of rescue operations on open water and in mountains

**Not included:**

Fire-protection and firefighting services for forestry, see 02401

Firefighting services and fire-prevention services for oilfields and gas fields, see 09101

Firefighting and fire-prevention activities at airports, see 52239

## **843 Compulsory social security activities**

### **8430 Compulsory social security activities**

#### **84301 Compulsory social security activities**

This class includes:

funding and administration of government-provided social security programmes, e.g.:

- sickness, work-accident and unemployment insurance

- retirement pensions

- covering losses of income due to parental leave, temporary disablement, widowhood / loss of partner

**Not included:**

Complementary or supplementary health insurance, see 65121

Provision of retirement income benefits exclusively for the sponsor's employees or members, see 65301

Administration of healthcare and social services, see 84122

Provision of residential care assistance services, see division 87

Provision of welfare services and social work (without accommodation), see 88101, 88991

## **Q EDUCATION**

This section includes education at any level or for any profession. The instructions may be oral or written and may be provided by radio, television, the internet or via correspondence.

Education activities are those having an educational programme, a time frame and some evaluation of the knowledge achieved.

This section includes formal initial education at its various levels provided by institutions in the regular school system designed for students as a continuous educational pathway before their first entrance into the labour market, as well as formal education outside the regular school system with programme content and qualifications that are equivalent to those of such initial education (adult education, literacy programmes, and so on).

Also included are activities provided at their respective levels by military schools and academies, prison schools, and so on.

This section includes compulsory and non-compulsory schooling, as well as public and private education.

For each level of education, special education for physically or mentally disabled persons is included.

Groups 851 to 854 take into account the formal education activities provided under the international classification of educational programmes (ISCED-P 2011 classification). The breakdown of the categories in this section is based on the level of education offered as defined by the levels of ISCED-P 2011\*. The activities of educational institutions providing courses at ISCED-P 2011 Level 0 are classified in class 8510, at ISCED-P 2011 Level 1 in class 8520, at ISCED-P 2011 Level 2 category 24 and Level 3 category 34 in class 8531, at ISCED-P 2011 Level 2 category 25 and Level 3 category 35 in class 8532, at ISCED-P 2011 Level 4 in class 8533 and at ISCED-P 2011 Levels 5 to 8 in group 854.

Educational institutions classified in groups 852 to 854 are authorised to certify successful completion of an educational programme, usually in the form of a document officially recognised by the relevant national education authorities.

NOTE: \* mappings between the levels of education and the name of the qualifications in national language can be found here <https://europa.eu/ImDwYbG>

This section is also based on the distinction between formal and non-formal educational programmes provided by the European classification of learning activities (CLA). Thus, it also includes non-formal instruction primarily concerned with sports, arts and recreation education and education support activities in groups 855 and 856.

This section also includes education activities run by self-employed / own account / individual / independent lecturers (tutors, academics, instructors); such activities should be classified in group 855.

This section also includes activities relating to administration, inspection, operation or support of schools and other institutions providing education as well as coordination of sports programmes.

## **85 Education**

### **851 Pre-primary education**

#### **8510 Pre-primary education**

##### **85101 Childcares**

This class includes:

- childcare services as defined in the Early Childhood Education Act

**Not included:**

Childcare services as defined in the social welfare act, see 88911

##### **85102 Preschools**

This class includes:

- a preschool
- a preschool with a childcare group or groups

**Not included:**

Childcare services as defined in the social welfare act, see 88911

### **852 Primary education**

#### **8520 Primary education**

##### **85201 Nursery-elementary schools**

This class includes primary education: the furnishing of academic courses and associated coursework that give students a sound basic education in reading, writing and mathematics and an elementary understanding of other subjects (for example, history, geography, natural science, social science, art and music).

- activities of nursery-elementary schools

**Not included:**

Non-formal education and training regardless of the age or field of education, see 855

Child day-care activities, including day nurseries for pupils, see 88911

##### **85202 Elementary schools**

This class includes primary education: the furnishing of academic courses and associated coursework that give students a sound basic education in reading, writing and mathematics and an elementary understanding of other subjects (for example, history, geography, natural science, social science, art and music).

- elementary education (1.-6. grade of basic school)

- special elementary schools

This class also includes the provision of education programmes within or outside the school system which are equivalent in content to programmes in primary education but are intended for those considered too old to enter primary schools. Examples of such programmes are adult literacy programmes, second chance or reintegration programmes.

**Not included:**

Non-formal education and training regardless of the age or field of education, see 855

Child day-care activities, including day nurseries for pupils, see 88911

## **853 Secondary and post-secondary non-tertiary education**

This group includes the provision of general secondary and technical and vocational secondary education.

This group also includes the provision of education programmes within or outside the school system which are equivalent in content to programmes in secondary education but are intended for those considered too old to enter secondary schools. Examples of such programmes are adult literacy programmes, second chance or reintegration programmes.

### **8531 General secondary education**

#### **85311 Nursery-basic schools**

This class includes activities of educational institutions where you can acquire elementary and basic education

- elementary and basic education at school level I and II (grades 1-6)
- elementary and basic education at school level I-III (grades 1-9)

**Not included:**

Non-formal education and training, see 855

#### **85312 Basic schools**

This class includes activities of educational institutions where you can acquire basic education

- basic education (primary school grades 1-9)
- basic education for children with special needs
- basic education in adult secondary schools
- basic education in vocational educational institutions in a non-formal study formats

**Not included:**

Non-formal education and training, see 855

#### **85313 Basic and upper secondary schools**

This class includes activities of educational institutions where you can acquire basic and secondary education regardless of the form of study.

- elementary schools and high schools that operate as one institution
- secondary schools with elementary school classes
- adult secondary schools that also provide basic education in non-formal study formats.
- basic and general secondary education in vocational educational institutions in a non-formal study formats
- general secondary education for children with special needs

**Not included:**

Non-formal education and training, see 855

#### **85314 Upper secondary schools**

This class includes activities of educational institutions where one can acquire a secondary education.

- secondary schools where education is provided only at the upper secondary level (grades 10–12).

**Not included:**

Non-formal education and training, see 855

### **8532 Vocational secondary education**

#### **85321 Vocational educational institutions**

This class includes the provision of education typically emphasising subject-matter specialisation and instruction in both a theoretical background and practical skills that are generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job.

This class includes:

- technical and vocational education below the level of post-secondary non-tertiary education as defined in 8533

This class also includes programmes corresponding to the definition of formal education and training as, for example, in the following fields:

- instruction for tourist guides
- instruction for chefs, hoteliers and restaurateurs
- cosmetology and hairdresser/barber schools
- computer repair training
- education activities of driving schools for occupational drivers (e.g. of trucks, buses, coaches) and of schools for forklift drivers and professional pilots (including instructions for drone pilots)

**Also includes:**

- Vocational education for persons without basic education
- Vocational education based on secondary education for persons with special needs

**Not included:**

Technical and vocational post-secondary non-tertiary education, see 85331

Technical and vocational higher education, see 8540

Non-formal vocational education and training, see 855

Performing arts instruction for recreation, hobby and self-development purposes, see 8552

Education activities of driving schools not intended for occupational drivers, see 85531

Job training forming part of social work activities without accommodation, see 88101, 88991

## **8533 Post-secondary non-tertiary education**

### **85331 Post-secondary non-tertiary education**

This class includes the provision of post-secondary education and training programmes (both general and vocational) which cannot be considered tertiary education; these are post-secondary non-tertiary education and training programmes. It may also include the provision of supplementary post-secondary education to prepare for tertiary education or for post-secondary non-tertiary vocational education.

**Not included:**

Technical and vocational higher education, see 8540

Non-formal education and training, see 855

## **854 Tertiary education**

### **8540 Tertiary education**

#### **85401 Professional higher education institutions**

This class includes the furnishing of tertiary professional and vocational courses and the granting of degrees at short-cycle, bachelor's or equivalent level, master's or equivalent level, and doctoral level.

This class includes education in public and private higher education institutions provided at the level of:

- short-cycle studies, usually based on practical learning appropriate to the performance of a given profession and preparing students for entry into the labour market or other higher education programmes
- first-cycle studies open to applicants with a secondary school leaving certificate and leading to a first-degree qualification
- second-cycle studies open to applicants holding at least a first-cycle qualification and leading to a second-cycle qualification
- comprehensive master degree courses open to applicants holding a secondary school leaving certificate and leading to a second-cycle qualification

- postgraduate studies open to applicants who have completed at least first-cycle studies and leading to a postgraduate qualification
- third-cycle studies (training for doctoral students) open to applicants holding at least second-cycle studies and leading to a third-cycle qualification

Education may be conducted as full-time or part-time studies

This class also includes:

- short-cycle vocational education and training programmes at ISCED-P 2011 Level 5
- higher vocational and professional education and training programmes at ISCED-P 2011 Level 6 and ISCED-P 2011 Level 7 (for example, those leading to master craftsmen qualifications)
- education activities of performing arts schools providing tertiary education
- adult or continuing education programmes equivalent in complexity of content to the education given in education activities already classified at this level

**Not included:**

Non-formal education and training, see 855

## **85402 Academic higher education institutions**

This class includes the furnishing of tertiary academic, professional and vocational courses and the granting of degrees at short-cycle bachelor's or equivalent level, master's or equivalent level, and doctoral level.

This class includes education in public and private universities provided at the level of:

- short-cycle studies, usually based on practical learning appropriate to the performance of a given profession and preparing students for entry into the labour market or other higher education programmes
- first-cycle studies open to applicants with a secondary school leaving certificate and leading to a first-degree qualification
- second-cycle studies open to applicants holding at least a first-cycle qualification and leading to a second-cycle qualification
- comprehensive master degree courses open to applicants holding a secondary school leaving certificate and leading to a second-cycle qualification
- postgraduate studies open to applicants who have completed at least first-cycle studies and leading to a postgraduate qualification
- third-cycle studies (training for doctoral students) open to applicants holding at least second-cycle studies and leading to a third-cycle qualification

Education may be conducted as full-time or part-time studies

**Not included:**

Non-formal education and training, see 855

## **855 Other education**

This group includes education (including non-formal) which is neither part of initial education in the regular school system, nor equivalent in programme content and qualifications to those programmes. It includes training for any professional, hobby or self-development purposes for both children and adults, including non-formal continuing vocational education and training. Non-formal education is defined by ISCED-P 2011 as institutionalised, intentional and planned by an education provider, as an addition, alternative and/or complement to formal education within the process of an individual's lifelong learning. It targets people of all ages but does not necessarily apply a continuous pathway/structure; it may be short in duration and/or low-intensity, and it is typically provided in the form of short courses, workshops or seminars.

This group includes the provision of athletic instruction to groups or individuals, foreign language instruction, instruction in the arts, drama or music, as well as other instruction or specialised training provided by camps and schools, not comparable to the education in groups 851 to 854.

This group also includes education activities run by self-employed / own account / individual / independent lecturers (tutors, academics, instructors).

## **8551 Sports and recreation education**

### **85511 Sports schools**

Units in this category provide organised education to acquire in-depth knowledge and skills in a specific sport. Completion of the training does not lead to a professional qualification or a nationally recognized educational qualification (e.g., a vocational school diploma, academic degree).

This class includes activity of sports schools (operating as hobby schools with a license issued by the Ministry of Education and Research) regardless of its owner.

**Not included:**

Activities provided by academic schools, colleges and universities, see 8540

Cultural education, see 8552

Sports training within sports clubs, see 93121

Fitness instruction provided by fitness centres, yoga studios and similar facilities, see 93131

## **85519 Other sports and recreational education**

This class includes the provision of instruction in athletic activities to groups or individuals (for example, by camps, schools). Activities provided by day and overnight sports instruction camps are also included. Instruction may be provided in diverse settings (for example, the unit's or client's training facilities, educational institutions) or by other means, including the internet. Instruction provided in this class offers structured educational arrangements (for example, student-teacher relationships) that are specially designed for education and learning. However, it does not lead to qualifications at primary through to tertiary levels.

This class includes:

- sports instruction in camps or schools
- gymnastics instruction
- riding instruction
- swimming instruction
- martial arts instruction
- card game instruction (e.g. bridge)
- board game courses
- yoga or Pilates instruction
- e-sports instruction

This class also includes:

- activities of professional sports instructors, teachers, coaches

**Also includes:**

- Gymnastics instruction for pregnant women

**Not included:**

Activities provided by academic schools, colleges and universities, see 8540

Cultural education, see 8552

Sports training within sports clubs, see 93121

Fitness instruction provided by fitness centres, yoga studios and similar facilities, see 93131

Sports schools established by sports organizations, see 93121, 93191

## **8552 Cultural education**

### **85521 Music and art education**

Entities belonging to this group provide formally organised instruction in order to give more extensive knowledge and skills in a particular field. This education does not lead to acquisition of a profession or a professional diploma (e.g. the diploma of a vocational school, an academic degree).

- piano teachers and music instruction
- music schools and studios
- art instruction, art schools and studios

This class also includes:



- activities of professional arts instructors and teachers

**Not included:**

Education activities of drama, fine arts, performing arts and photography schools which lead to qualifications at secondary, post-secondary non-tertiary or tertiary levels, see 853, 8540

Foreign language instruction, see 85591

Mediation activities, see 88991

## **85522 Activities of dance schools**

Entities belonging to this group provide formally organised instruction in order to give more extensive knowledge and skills in a particular field. This education does not lead to acquisition of a profession or a professional diploma (e.g. the diploma of a vocational school, an academic degree).

- dance instruction

- dance studios

**Not included:**

Education activities of drama, fine arts, performing arts and photography schools which lead to qualifications at secondary, post-secondary non-tertiary or tertiary levels, see 853, 8540

Foreign language instruction, see 85591

Mediation activities, see 88991

## **85529 Other art and cultural education**

Entities belonging to this group provide formally organised instruction, creating possibilities to acquire hobby education, but this education does not lead to acquisition of a profession or a professional diploma (e.g. the diploma of a vocational school, an academic degree).

- activities of hobby centres

- activities of hobby centres for children and young people

- activities of photography schools

- activities of drama classes

**Also includes:**

– Activity of creative rooms

**Not included:**

Education activities of drama, fine arts, performing arts and photography schools which lead to qualifications at secondary, post-secondary non-tertiary or tertiary levels, see 853, 8540

Foreign language instruction, see 85591

Mediation activities, see 88991

## **8553 Driving school activities**

### **85531 Driving school activities**

This class includes:

- activities of driving schools: training of car, bus, truck and motorcycle drivers

This class also includes:

- education activities of flying, sailing and shipping schools not issuing commercial certificates and permits

**Not included:**

Education activities of driving or flying schools for occupational drivers and for professional pilots, see 85321

## **8559 Other education n.e.c.**

### **85591 Language training**

This class includes:

- language instruction and conversational skills instruction

**Also includes:**

- Activities of language schools

**Not included:**

Formal adult literacy programmes, see 8520

General secondary education, see 8531

Technical and vocational secondary education and training, see 8532

Entertainment activities in retirement homes, see 9329

## **85592 Computer training**

This class includes:

- computer training (e.g. general computer use, programming courses, use of computer applications)

**Also includes:**

- Training on the use of computers, smart devices and the internet
- Training for the development of digital competences
- Training on digital security
- It training

**Not included:**

Formal adult literacy programmes, see 8520

General secondary education, see 8531

Technical and vocational secondary education and training, see 8532

Entertainment activities in retirement homes, see 9329

## **85593 Natural sciences, mathematics, and technology education**

Units in this category provide organised education to acquire in-depth knowledge and skills in a specific hobby.

Completion of the training does not lead to a professional qualification or a nationally recognized educational qualification (e.g., a vocational school diploma, academic degree).

This category includes both hobby activity providers and hobby schools operating with a license issued by the Ministry of Education and Research.

- sewing courses
- oenology courses
- family life courses (e.g. parent-child courses)
- training on plant protection products

**Not included:**

Formal adult literacy programmes, see 8520

General secondary education, see 8531

Technical and vocational secondary education and training, see 8532

Entertainment activities in retirement homes, see 9329

## **85599 Other education n.e.c.**

This class includes:

- education that is not definable by level
- academic tutoring
- remedial courses
- professional examination review courses
- adult continuing education, regardless of the field
- relaxation courses (e.g. meditation courses, breathing techniques, courses of awareness through movement, courses on stress and anxiety relief techniques)

This class also includes:

- lifeguard training

- survival training
- public speaking training
- speed-reading instruction
- activities of professional instructors and teachers in subjects other than sports, arts and driving

**Also includes:**

- Academic tutoring
- Activities of learning centres offering remedial courses
- Religious instruction (sunday schools, confirmation schools, etc.)
- Bodyguard training
- Training centres (organisation of training)
- Coaching training

**Not included:**

Formal adult literacy programmes, see 8520

General secondary education, see 8531

Technical and vocational secondary education and training, see 8532

Entertainment activities in retirement homes, see 9329

## **856 Educational support activities**

### **8561 Intermediation service activities for courses and tutors**

#### **85611 Intermediation service activities for courses and tutors**

This class includes the intermediation of service activities for courses and tutors by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the service activities for courses and tutors. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

### **8569 Educational support activities n.e.c.**

#### **85691 Education support services**

This class includes:

provision of non-instructional activities that support educational systems:

- educational consulting
- vocational and career-related counselling activities
- educational guidance counselling activities
- expert and rehabilitation activities examining learning ability

**Also includes:**

- Education and career coaching

**Not included:**

Research and experimental development on social sciences and humanities, see 72201

#### **85699 Educational support activities n.e.c.**

This class includes:

provision of non-instructional activities that support educational processes or systems:

- educational testing evaluation activities
- educational testing activities
- examination and testing of regulated professions (e.g. pilots)
- organisation of student exchange programmes

- development of curricula

**Not included:**

Research and experimental development on social sciences and humanities, see 72201

## **R HUMAN HEALTH AND SOCIAL WORK ACTIVITIES**

This section includes the provision of a wide range of health and social work activities. These activities can be exercised by private or public service providers.

### **86 Human health activities**

This division includes activities of short- or long-term inpatient health care. It covers general and specialty medical/surgical care offered by hospitals, preventoria, medical nursing homes, mental hospital institutions, rehabilitation centres and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to primarily inpatients, with a wide range of medical conditions.

This division also includes medical consultation and treatment in the field of general and specialised medicine, by general practitioners and medical specialists and surgeons. It includes dental practice activities of a general or specialised nature, as well as orthodontic activities.

Additionally, this division includes medical, curative, rehabilitative or prevention activities by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.

This division also includes other human health activities (for example, activities of medical laboratories, blood banks, sperm banks, transplant organ banks, and so on, including collecting, processing, storing and shipping).

### **861 Hospital activities**

#### **8610 Hospital activities**

##### **86101 Hospital activities**

This class includes activities for human health, performed by hospitals, legally recognised to treat patients.

This class includes:

- short- or long-term provision of medical, diagnostic and treatment services, including physician, nursing and other health services to inpatients and the specialised accommodation services required by inpatients, as provided by general hospitals and specialised hospitals (e.g. community and regional hospitals, hospitals of non-profit organisations, university hospitals, military and prison hospitals)

The activities are chiefly directed to inpatients, are carried out under the direct supervision of medical doctors and include:

- activities of medical and paramedical staff
- activities of laboratory and technical facilities, including radiologic and anaesthesiologic activities
- emergency room activities
- provision of operating room services, pharmacy services, food and other hospital services
- activities of family planning centres providing medical treatment (e.g. sterilisation, termination of pregnancy), with accommodation

This class also includes:

- activities of mental health or psychiatric hospitals, providing diagnostic and medical treatment

**Not included:**

Laboratory testing and inspection of all types of materials and products, except medical laboratory testing, see 71209

Veterinary activities, see 75001

Health activities for military personnel in the field, see 84221

Private consultants' services to inpatients, see 862

Dental practice activities of a general or specialised nature (e.g. dentistry, endodontic and paediatric dentistry); oral pathology, orthodontic activities, see 86231

Diagnostic imaging services and medical laboratory activities, not part of hospital activities, see 86911

Patient transport by ambulance, see 86921

### **862 Medical and dental practice activities**

This group includes medical consultation and treatment, performed by general medical practitioners and medical specialists (for example, medical doctors, dentists), legally recognised to treat patients.

These activities can be carried out in private practice, group practices, hospital outpatient clinics and in clinics attached to businesses, schools, homes for older persons, labour organisations and fraternal organisations, as well as in patients' homes.

This group also includes:

- private consultants' services to inpatients

## **8621 General medical practice activities**

### **86211 General medical practice activities**

This class includes:

- medical consultation and treatment in the field of general medicine carried out by general practitioners

**Also includes:**

- Home visits by general practitioners/family physicians
- Activities of physician's offices in schools, social welfare institutions and other organisations

**Not included:**

Inpatient hospital activities, see 86101

Medical specialists' activities, see 86221

Nursing and midwifery activities, see 8694

Physiotherapy activities, see 86951

Traditional, complementary and alternative medicine activities, see 86961

## **8622 Medical specialists activities**

### **86221 Medical specialists activities**

This class includes:

- medical consultation and treatment in the field of specialised medicine by medical specialists and surgeons

This class also includes:

- family planning centres providing medical treatment (e.g. sterilisation, termination of pregnancy), without accommodation
- cosmetic surgery activities performed by medical specialists
- treatment in outpatient or day clinics (e.g. dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment)
- medical analysis and interpretation of diagnostic medical images (x-ray, electrocardiograms, endoscopies, etc.)
- activities provided by psychiatrists
- activities of vaccination centres (immunisation, inoculation)
- activities of thrombosis centres

**Also includes:**

- Non-surgical aesthetic medicine service

**Not included:**

Inpatient hospital activities, see 86101

Nursing and midwifery activities, see 8694

Activities of physiotherapists, see 86951

Beauty treatment activities not performed by medical specialists (e.g. by cosmetologists), see 9622

## **8623 Dental practice care activities**

### **86231 Dental practice care activities**

This class includes:

- dental practice activities of a general or specialised nature (e.g. dentistry, endodontic and paediatric dentistry); oral pathology

- orthodontic activities

This class also includes:

- dental activities in operating rooms

**Also includes:**

- Activities of dental offices in schools, social welfare institutions and other organisations

- Dental prosthetics

**Not included:**

Production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32501

Inpatient hospital activities, see 86101

Activities of dental paramedical personnel (e.g. dental hygienists, dental therapists), see 86992

## **869 Other human health activities**

This group includes medical, curative, rehabilitative or prevention activities (without the provision of accommodation services) by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.

## **8691 Diagnostic imaging services and medical laboratory activities**

### **86911 Diagnostic imaging services and medical laboratory activities**

This class includes activities of medical laboratories providing analytic or diagnostic services (without the medical analysis or interpretation itself), including body fluid analysis or genetic testing, directly to outpatients with or without referral from healthcare practitioners, for example:

- X-ray laboratories and other diagnostic imaging centres

- blood analysis laboratories

- DNA sequencing for ruling out or curing a specific disease

This class also includes:

- laboratory doping control activities

**Not included:**

Non-medical laboratory testing, testing activities in the field of food hygiene, activities of forensic laboratories, see 71209

Medical analysis and interpretation of diagnostic medical images (x-ray, electrocardiograms, endoscopies, etc.), see 86221

Activities of genome data centres, blood and organ banks, see 86991

## **8692 Patient transportation by ambulance**

### **86921 Patient transportation by ambulance**

This class includes ambulance transport of patients by any mode of transport, including airplanes. Ambulance vehicles carry paramedics / medical doctors and are usually equipped with lifesaving equipment.

This class also includes:

- specialised transport of patients, accompanied by paramedics

- primary care given by a paramedic or a doctor during the patient's transport by ambulance

**Not included:**

Transport of patients in vehicles without paramedical practitioners and equipment for lifesaving, see divisions 49, 50

Transport of patients in airplanes without paramedical practitioners and equipment for lifesaving, see division 51

Transport of blood and body organs/fluids, see 86992

## **8693 Activities of psychologists and psychotherapists, except medical doctors**

### **86931 Activities of psychologists and psychotherapists, except medical doctors**

This class includes:

- consultation and treatment activities of psychologists (e.g. clinical psychologists, health psychologists, psychotherapists), except medical doctors

This class also includes:

- music therapy activities performed by psychotherapists/psychologists

**Not included:**

Activities of psychiatrists, see 86221

## **8694 Nursing and midwifery activities**

### **86941 Provision of nursing care**

This class includes nursing activities not performed by medical doctors, for example:

- activities of independent nurses, who work in own consulting rooms or at patients' homes

This class also includes:

- palliative nursing care activities for outpatients

**Not included:**

Maternity wards in hospitals, under the direct supervision of medical doctors, see 86101

Residential nursing care facilities, see 87101

Homecare services, see 88101

### **86942 Activities of midwives**

This class includes midwifery activities not performed by medical doctors, for example:

- activities of maternity facilities, without permanent supervision of medical doctors

**Not included:**

Maternity wards in hospitals, under the direct supervision of medical doctors, see 86101

Residential nursing care facilities, see 87101

Homecare services, see 88101

## **8695 Physiotherapy activities**

### **86951 Physiotherapy activities**

This class includes therapies provided by independent professionals to improve mobility, restore function or reduce pain. The therapies provided include physiotherapy, and so on.

This class also includes:

- activities of medical massage therapists

- activities of ergotherapists

- activities of occupational therapists

**Also includes:**

– Medical and therapeutic massage

**Not included:**

Activities of osteopaths, see 8696 1

Activities of chiropractors, see 86961

Body treatment techniques (e.g. shiatsu, thai massage, watsu, tui na qigong), see 86992

Activities of massage salons for non-medical massage, see 96231

Spa hotels, see 55101

## **8696 Traditional, complementary and alternative medicine activities**

### **86961 Traditional, complementary and alternative medicine activities**

This class includes the provision of preventive, curative, or rehabilitative healthcare services by health professionals. The health benefits of these services are not based on scientific data for diagnosing and treating diseases and have so far not been fully assessed in ways that can be universally accepted as being evidence-based.

This class includes:

- provision of traditional medicine services that comprise a range of long-standing and still-evolving practices, developed within various societies before or during the development of modern medicine (e.g. traditional Chinese therapies such as acupuncture and Chinese herbal medicines, Unani, and traditional African medicines )
- provision of complementary therapeutic services (e.g. Alexander therapy, aromatherapy, Bach therapy and other flower therapies, body therapy, Ayurvedic, herbal medicine, naturopathy, nutritional therapy)
- provision of alternative therapeutic services (e.g. homeopathy, chiropractic treatments, osteopathy, crystal therapy, iridology, kinesiology, radionics)

This class also includes:

- activities of healers
- hypnotherapy
- reflexology activities
- remedial therapists Cesar and Mensendieck
- naprapathy

**Also includes:**

- Pressotherapy, balneological procedures (including external use of medicinal mud and peat on the human body for the purpose of improving well-being)
- Apitherapy, hirudotherapy, halotherapy, aromatherapy, acupuncture
- Counseling related to nutrition, sports, physical well-being, and lifestyle

**Not included:**

Body treatment techniques (e.g. shiatsu, thai massage, watsu, tui na qigong), see 86992

Activities of healthcare organisations, see 94997

## **8697 Intermediation service activities for medical, dental and other human health services**

### **86971 Intermediation service activities for medical, dental and other human health services**

This class includes the intermediation of medical, dental and other human health services, by bringing clients and service providers together for a fee or commission, without the intermediary providing the medical, dental and other human health services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the medical, dental or other human health service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class also includes:

- appointment reservations for medical, dental and other human health services

**Not included:**

Intermediation service activities for residential care activities, see 87911

## **8699 Other human health activities n.e.c.**

### **86991 Blood-, sperm and similar banks activities**

This class also includes:

- activities of blood banks, tissue banks, sperm banks, transplant organ banks, bio banks, genome data centres, etc., including collecting, processing, storage and shipping
- operation of bone marrow donor registries

**Not included:**

Production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32501

Non-medical laboratory testing, see 71209

Testing activities in the field of food hygiene, see 71209

Hospital activities, see 86101

Medical and dental practice activities, see 862



Diagnostic imaging services and medical laboratory activities, see 86911

Activities of psychologists (e.g. clinical psychologists, health psychologists, psychotherapists, except medical doctors), see 86931

Nursing and midwifery activities, see 8694

Physiotherapy activities, see 86951

Activities of medical massage therapists, see 86951

Residential nursing care facilities, see 87101

Activities of massage salons for non-medical massage, see 96241

## **86992 Other human health activities n.e.c.**

This class includes:

- activities for human health n.e.c.: activities of paramedical practitioners in the field of optometry, hydrotherapy, speech therapy, podiatry/chiropractic, etc.

This class also includes:

- activities of dental paramedical personnel (e.g. dental therapists, school dental nurses or dental hygienists) who may work remote from – but are periodically supervised by – dentists

- activities of orthoptists

- activities of podiatrists

- activities of skin therapists

- health-related monitoring activities (infant nutrition, child health)

- activities of dietitians

- prevention health activities and disease detection (cancer, tuberculosis, venereal diseases)

- transport of blood and body organs/fluids

- shiatsu, Thai massage, Watsu, tuina qigong

- animal therapy activities (e.g. hippotherapy)

- colonic hydrotherapy

- dance and movement therapy

- art therapy

### **Also includes:**

– Provision of pharmacist's service (the service is provided to the pharmacy)

– Podiatry service

– Cryotherapy

– Mineral water bath procedures

### **Not included:**

Production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32501

Non-medical laboratory testing, see 71209

Testing activities in the field of food hygiene, see 71209

Hospital activities, see 86101

Medical and dental practice activities, see 862

Diagnostic imaging services and medical laboratory activities, see 86911

Activities of psychologists (e.g. clinical psychologists, health psychologists, psychotherapists, except medical doctors), see 86931

Nursing and midwifery activities, see 8694

Physiotherapy activities, see 86951

Activities of medical massage therapists, see 86951

Residential nursing care facilities, see 87101

Activities of massage salons for non-medical massage, see 96241

## **87 Residential care activities**

This division includes the provision of residential care combined with either nursing, supervisory or other types of care, as required by the residents. Residential care is a mix of health and social services with the health services being largely nursing services. Residential care activities are provided for residents, who can be staying temporarily.

This division also includes activities of residential care centres (providing regular residential care in places specially built or adapted for some target groups). Units are classified depending on target groups.

### **871 Residential nursing care activities**

#### **8710 Residential nursing care activities**

##### **87101 Residential nursing care activities**

This class includes the provision of residential care, with medical assistance, nursing and rehabilitation treatments. These establishments have a permanent core staff of registered or licensed practical nurses that, along with other staff, provide nursing care in combination with personal care. The medical or nursing care services typically include administering medication, performing medical diagnoses and dressing wounds, and are chiefly provided without the supervision of a medical doctor located on the premises.

This class includes activities of:

- homes for older persons with nursing care
- convalescent homes, other than mental health and substance abuse facilities
- rest homes with nursing care
- nursing care facilities
- nursing homes/hospices
- inpatient care hospices for palliative care

**Not included:**

Palliative nursing care for outpatients, see 86941

Activities of homes for older persons without or with only minimal nursing care, see 87301

Provision of residential care and assistance services (e.g. orphanages, children's boarding homes and hostels, temporary homeless shelters), see 87991

Physiotherapy activities, see 86951

Mental health convalescent homes, see 87201

Spa hotels, see 55101

### **872 Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse**

#### **8720 Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse**

##### **87201 Residential care activities for persons living with intellectual disabilities or having a diagnosis of a mental illness**

This class includes the provision of residential care (but not licensed hospital care), protective supervision and counselling to persons living with or having a diagnosis of a mental illness, intellectual disability, irrespective of their age.

This class includes activities of:

- mental health convalescent homes
- residential group homes for the emotionally disturbed
- mental health halfway houses
- assisted living facilities for persons having a diagnosis of intellectual disability

**Not included:**

Mental health hospitals, see 86101

Provision of residential nursing care and rehabilitative services for individuals other than those living with or having a diagnosis of a mental illness, see 87101, 87301

Social work activities with accommodation (e.g. temporary homeless shelters), see 87999

Non-residential care activities for persons living with or having a diagnosis of a mental illness (e.g. mental healthcare centres), see division 88

## **87202 Residential care activities for persons with substance abuse issues**

This class includes the provision of residential care (but not licensed hospital care), protective supervision and counselling to persons living with or having a diagnosis of a substance abuse, irrespective of their age.

This class includes activities of:

- facilities for the treatment of substance abuse

### **Also includes:**

- Treatment of alcoholism and drug addiction

### **Not included:**

Mental health hospitals, see 86101

Provision of residential nursing care and rehabilitative services for individuals other than those living with or having a diagnosis of a mental illness, see 87101, 87301

Social work activities with accommodation (e.g. temporary homeless shelters), see 87999

Non-residential care activities for persons living with or having a diagnosis of a mental illness (e.g. mental healthcare centres), see division 88

## **873 Residential care activities for older persons or persons with physical disabilities**

### **8730 Residential care activities for older persons or persons with physical disabilities**

#### **87301 Residential care activities for older persons or persons with physical disabilities**

This class includes the provision of residential and personal care services for older persons or persons with physical disabilities who are unable to fully care for themselves and/or who choose not to live independently. The care typically includes room, board, supervision and assistance in daily living (for example, housekeeping activities). Nursing care is sometimes provided for residents in separate on-site facilities.

This class includes activities of:

- assisted living facilities

- continuing care retirement communities

- homes for older persons with minimal nursing care

- rest homes without nursing care

### **Not included:**

Residential nursing care activities for older persons, see 87101

Provision of residential nursing and rehabilitative services for older persons or persons living with or having a diagnosis of a mental illness, see 8720

Social work activities with accommodation, see 8799

## **879 Other residential care activities**

### **8791 Intermediation service activities for residential care activities**

#### **87911 Intermediation service activities for residential care activities**

This class includes the intermediation of residential care activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the residential care services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including door-to-door, face-to-face, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the residential care service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

### **Not included:**

Intermediation service activities for medical, dental and other human health services, see 86971

## **8799 Other residential care activities n.e.c.**

### **87991 Activity of institutions providing alternative care service**

This section includes institutions providing 24-hour alternative care service in family house and substitute home. Alternative care service is a social service organised by a local authority, the objective of which is to ensure the long- or short-term well-being and rights of a child, ensure family-like living conditions to a child for the satisfaction of the basic needs of the child, to create a secure physical and social environment promoting his or her development and to prepare the child for coping in accordance with his or her abilities as an adult.

#### **Not included:**

Funding and administration of compulsory social security programmes, see 84301

Activities of residential nursing care facilities, see 87101

Provision of residential nursing and rehabilitative services for persons living with or having a diagnosis of a mental illness, see 87201

Residential care activities for persons having a diagnosis of intellectual disability, see 87201

Residential care activities for older persons or persons with physical disabilities, see 87301

Child day-care activities, see 88911

Adoption service activities, see 88991

### **87999 Other residential care activities n.e.c.**

This class includes the provision of residential care and assistance services for persons, except older persons and persons with disabilities, who are unable to fully care for themselves or who do not wish to live on their own.

This class includes:

residential and social assistance activities provided on a round-the-clock basis to special categories of persons, but where medical treatment or education are not essential elements:

- orphanages
- children's boarding homes and hostels
- provision of residential services for homeless persons, refugees, immigrants, etc.
- other residential family support activities

The activities are usually carried out by government offices or private organisations.

This class also includes activities of:

- halfway houses for groups of persons with social or personal problems
- halfway houses for delinquents and offenders
- juvenile correction homes

#### **Not included:**

Funding and administration of compulsory social security programmes, see 84301

Activities of residential nursing care facilities, see 87101

Provision of residential nursing and rehabilitative services for persons living with or having a diagnosis of a mental illness, see 87201

Residential care activities for persons having a diagnosis of intellectual disability, see 87201

Residential care activities for older persons or persons with physical disabilities, see 87301

Child day-care activities, see 88911

Adoption service activities, see 88991

## **88 Social work activities without accommodation**

This division includes the provision of a variety of social assistance services directly to clients. The activities in this division do not include accommodation services, except on a temporary basis.

### **881 Social work activities without accommodation for older persons or persons with disabilities**

## **8810 Social work activities without accommodation for older persons or persons with disabilities**

### **88101 Social work activities without accommodation for older persons or persons with disabilities**

This class includes:

social, counselling, welfare, referral and similar services, which are aimed at older persons or persons with disabilities in their homes or elsewhere and carried out by government offices or by private organisations, national or local self-help organisations and by specialists providing counselling services:

- visiting older persons and persons with disabilities
- day-care activities for older persons or adults with disabilities
- home assistance services for older persons or persons with disabilities
- vocational rehabilitation and habilitation activities for persons with physical disabilities where the education component is limited

This class also includes:

- activities of caregivers (home assistance)
- homecare services
- home assistance services, such as to carry out domestic tasks, rendered to persons having a diagnosis of temporary medical impairment

#### **Not included:**

Funding and administration of compulsory social security programmes, see 84301

Activities similar to those described in this class, but including accommodation, see 87301

Day-care activities for children with disabilities, see 88911

## **889 Other social work activities without accommodation**

### **8891 Child day-care activities**

#### **88911 Child day-care activities**

This class includes:

- provision of care services to children with extreme need for assistance and support as defined in the Social Welfare Act
- provision of childminding / childcare services, including the provision of the service in child's home

This class also includes:

- day-care activities for children with disabilities

#### **Not included:**

Childcare institutions as defined in the early childhood education act, see 85101

## **8899 Other social work activities without accommodation n.e.c.**

### **88991 Other social work activities without accommodation n.e.c.**

This class includes:

social, counselling, welfare, refugee, referral and similar services which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organisations, disaster relief organisations, national or local self-help organisations and by specialists providing counselling services:

- child and youth support activities
- adoption service activities, activities for the prevention of cruelty to children and others
- household budget counselling, marriage and family guidance, credit and debt counselling services
- community and neighbourhood activities
- activities for disaster victims, refugees, immigrants, etc.
- vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited
- eligibility determination in connection with welfare benefits, rent supplements or food stamps

- day facilities for homeless persons and other socially vulnerable groups
- fundraising or other support activities aimed at social work
- cultural and intercultural mediation activities aimed at: preventing the distress of adults experiencing difficulties in social and labour market integration; removing the social marginalisation of children and adolescents; rehabilitating adults and minors in prison; on probation and out of prison and reintegrating adults into active life
- refugee resettlement activities

**Also includes:**

– Coaching for communication skills, self-esteem, and self-confidence (well-being, mindset, success, excluding career and work-related success)

**Not included:**

Legal mediation activities, see 69109

Funding and administration of compulsory social security programmes, see 84301

Activities similar to those described in this class, but including accommodation, see 8799

Career coaching, see 85691

Work success coaching, see 7020

## **S ARTS, SPORTS AND RECREATION**

This section includes a wide range of activities to meet varied cultural, sports and recreational interests of their customers, including live performances, entertainment, the operation of cultural and natural heritage sites, and gambling.

This section also includes services that facilitate entertainment events and live performances.

### **90 Arts creation and performing arts activities**

This division includes arts creation and performing arts activities and the operation of facilities and provision of services to meet cultural and entertainment interests. This includes the production and promotion of, and participation in, live performances, events or exhibits intended for public viewing; the provision of artistic, creative or technical skills for the production of artistic products, live performances and events.

#### **901 Arts creation activities**

This group includes activities in literary creation, musical composition, visual arts creation and related activities.

#### **9011 Literary creation and musical composition activities**

##### **90111 Literary creation activities**

This class includes:

- activities of individual writers, for all subjects, including fictional writing etc.
- texts writing on behalf of someone else
- activities of scriptwriting
- activities of journalists whose content is published by a third party
- activities of bloggers whose content is published by a third party

This class also includes:

- technical writing

**Not included:**

(re)production, distribution of books and music, see section j

Translators working on book editing, see 74301

Activities of independent musicians and actors participating in video and audiovisual content of all kinds, see 9020

##### **90112 Musical composition activities**

This class includes:

- musical composition
- compositions writing on behalf of someone else

**Also includes:**

– Creation of new music in any form or arranging and adapting music

**Not included:**

(re)production, distribution of books and music, see section j

Translators working on book editing, see 74301

Activities of independent musicians and actors participating in video and audiovisual content of all kinds, see 9020

## **9012 Visual arts creation activities**

### **90121 Visual arts creation activities**

This class includes the activities of creation and production of works of the visual arts.

This class includes:

- activities of independent artists (e.g. sculptors, painters, cartoonists, calligraphers, engravers, etchers)
- digital forms of visual arts creation
- creations of art featuring light installations

**Not included:**

Manufacture of statues, other than artistic originals, see 2370

Motion picture and video production, see 5911, 5912

Operation of cinemas, see 5914

Photographic activities, see 7420

Activities of personal theatrical or artistic agents or agencies, see 7499

Casting activities, see 7810

Intermediation service activities for theatrical, sport, amusement and entertainment tickets, see 8240

Choreography activities, see 9013

Creation and presentation of light and sound shows, see 9329

## **9013 Other arts creation activities**

### **90131 Other arts creation activities**

This class includes:

- choreography activities

**Not included:**

Renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43999

Operation of museums of all kinds, see 9121

Repair of furniture not considered cultural heritage and non-historical, see 95241

Activities of dance schools, see 85522

## **902 Activities of performing arts**

### **9020 Activities of performing arts**

#### **90201 Stage performance of actors and dancers**

This class includes activities in the performing arts and related activities.

It includes:

live stage productions (theatrical presentations, operas, dances and others):

- activities of performing groups, circuses
- activities of performing artists (e.g. actors (including stand-up comedians), dancers)

This class also includes:

- activities of independent actors appearing in video and audiovisual content of all kinds
- operation of performing arts facilities for own ensemble

**Not included:**

Publishing texts and photographs and other contents without video by influencers or bloggers, see 58191

Production of video and audiovisual content, including vlogs, see 5911

Activities of personal theatrical or artistic agents or agencies, see 74991

Casting activities, see 78101

Activities of bloggers not self-publishing their own created content, see 90111

## **90202 Stage performance of musicians**

This class includes activities in the performing arts and related activities.

It includes:

concerts:

- activities of orchestras or bands
- activities of musicians (including activities of independent musicians), conductors

This class also includes:

- activities of independent musicians appearing in video and audiovisual content of all kinds
- operation of performing arts facilities for own ensemble

### **Not included:**

Publishing texts and photographs and other contents without video by influencers or bloggers, see 58191

Production of video and audiovisual content, including vlogs, see 5911

Activities of personal theatrical or artistic agents or agencies, see 74991

Casting activities, see 78101

Activities of bloggers not self-publishing their own created content, see 90111

## **90209 Activities of other performers**

This class also includes:

- activities of photo models
- operation of performing arts facilities for own ensemble
- activities of influencers appearing in vlogs published by a third party

### **Also includes:**

- Activities of disc jockeys (playing other people's music)

### **Not included:**

Publishing texts and photographs and other contents without video by influencers or bloggers, see 58191

Production of video and audiovisual content, including vlogs, see 5911

Activities of personal theatrical or artistic agents or agencies, see 74991

Casting activities, see 78101

Activities of bloggers not self-publishing their own created content, see 90111

## **903 Support activities to arts creation and performing arts**

This group includes support activities to arts creation and performing arts. It includes activities supporting the production of theatre, opera and ballet performances, musicals, events and others, activities of producers of artistic performances, inside or outside the premises.

## **9031 Operation of arts facilities and sites**

### **90311 Operation of arts facilities and sites**

This class includes:

- operation of arts facilities (e.g. concert halls, theatre halls, cultural centres)
- operation of arts facilities which support artistic creation in visual arts

This class also includes:

- operation of music venues, music clubs and similar facilities for live performances



**Not included:**

Retail sale of paintings and sculptures (activities of commercial art galleries), see 47691

Activities of bars, pubs and similar facilities which predominantly serve beverages, which may include the provision of live music and dance activities, see 56301

Operation of cinemas, see 59141

Intermediation service activities for theatrical, sport, amusement and entertainment tickets, see 82401

Operation of arts facilities for own ensemble, see 9020

Operation of museums of all kinds, see 91211

Operation of dance floors and ballrooms where beverage serving is not the main activity, see 93291

**9039 Other support activities to arts and performing arts****90391 Technical support activities for art and performing arts**

This class includes:

- technical support activities to the performing arts for production of live stage presentations (e.g. theatrical presentations, concerts, opera, dance, other stage productions): stage-set builders, scene-shifters, lighting engineers, etc.

This class also includes:

- technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events

**Not included:**

Production of motion pictures, including digital distribution, for direct projection in theatres or for broadcasting or streaming, see 591

Broadcasting of live performances and events, see 60201

Activities of personal theatrical or artistic agents or agencies, see 74991

Casting activities, see 78101

Organisation of conferences, conventions and trade shows, see 82301

Activities of producers or promoters of sporting events, with or without facilities, see 93199

Activities of performing artists and groups, see 90201, 90202, 90209

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93291

**90399 Other support activities to arts and performing arts, except technical**

This class includes:

- theatrical presentations, concerts, opera, dance, other stage activities of producers, stage-set designers

- organisation of cultural and entertainment events (e.g. film festivals, music and dance festivals)

- activities of film and theatre directors, dramaturges, film promoters and programmes creators

This class also includes:

- activities of producers or promoters of live arts events

**Not included:**

Production of motion pictures, including digital distribution, for direct projection in theatres or for broadcasting or streaming, see 591

Broadcasting of live performances and events, see 60201

Activities of personal theatrical or artistic agents or agencies, see 74991

Casting activities, see 78101

Organisation of conferences, conventions and trade shows, see 82301

Activities of producers or promoters of sporting events, with or without facilities, see 93199

Activities of performing artists and groups, see 90201, 90202, 90209

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93291

## **91 Libraries, archives, museums and other cultural activities**

This division includes the activities of libraries and archives; the operation of museums of all kinds, heritage collections of all types, including library and archival documents, botanical and zoological gardens; the operation of archaeological and historical sites or buildings and the activities of nature reserves. These activities include the identification, collection, inventory, conservation/restoration and mediation of cultural or natural, tangible and intangible heritage.

It also includes the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest (for example, World Heritage Sites).

### **911 Library and archive activities**

This group includes activities related to the management, care, preservation and assessment of libraries and archives.

This group includes:

- documentation and information activities of libraries and archives of all kinds, including reading, listening and viewing rooms, providing library and archive services to the general public or to a specific public (e.g. students, scientists, staff members)
- operation of public archives (at governmental, regional or local level) or of private archives (artists', historians', writers' archives, etc.)
- organisation of a library collection, whether specialised or not, cataloguing collections
- lending and storage of books, maps, periodicals, films, records, tapes, works of art, archives, etc.
- retrieval activities in order to comply with information requests, etc.

#### **9111 Library activities**

##### **91111 Library activities**

This class includes:

documentation and information activities of libraries of all kinds (including digital libraries), reading, listening and viewing rooms:

- organisation of a collection, whether specialised or not
- cataloguing collections
- lending and storage of books, maps, periodicals, films, records, tapes, works of art, etc.
- retrieval activities in order to comply with information requests, etc.

**Not included:**

Conservation and restoration of cultural heritage, see 91301

#### **9112 Archive activities**

##### **91121 Archive activities**

Archive activities include the activities carried out by archival services of all types, with a view to building, storing, classifying, physical or digital archive collections and communicating them to the general public or to a particular category of users.

This class includes:

- activities of public archives providing a service to the general public or to a special clientele (e.g. students, scientists, staff members) as well as the operation of government archives
- activities related to the acquisition or collection of archives
- activities related to the identification, stocktaking, description and classification of archives
- activities related to the safety and maintenance of archive items (monitoring of the sanitary status and of climatic conditions, safety and security, rehabilitation)
- activities related to the communication of archives to the public on site or remotely
- digitisation of archival documents for digital archive collections

This class also includes:

- archiving of all kinds of documents (in paper or electronic form)

**Not included:**

Retail sale of manuscripts, see 47691

Storage of data files, see 63101

Digitisation of files (linked to further processing of data), see 63102

Digitisation of files (without any other related activity), see 82101

Conservation and restoration of cultural heritage, see 91301

## **912 Museum, collection, historical site and monument activities**

This group includes the operation, management, care, preservation, exhibition and assessment of cultural heritage: tangible, intangible and digital in a wide variety of types of collections (both private and public). It includes activities pertaining to cultural heritage places as a result of human intervention in its surroundings, from landscapes to gardens, from historical and archaeological sites to buildings.

### **9121 Museum and collection activities**

#### **91211 Museum and collection activities**

This class includes:

- open-air museums, ecomuseums as well as digital and virtual museums
- collections in historic houses and national galleries; interpretation centres for ethnographic, religious and folk art (at local or regional level)
- activities of art galleries, exhibiting art (not for sale)

Operation, management, care, preservation, assessment and exhibition of collections of museums of all kinds:

- museums or art museums; applied art, crafts and design museums (e.g. for jewellery, furniture, costumes, ceramics, silverware)
- natural history, science and technology museums, historical museums (including military museums)
- other specialised museums

**Also includes:**

- Operating a manor used as a museum

**Not included:**

Retail sale of paintings and sculptures (activities of commercial art galleries), see 47691

Library activities, see 91111

Archive activities, see 91121

Conservation and restoration of cultural heritage, see 91301

Repair of furniture not considered cultural heritage and non-historical, see 95241

### **9122 Historical site and monument activities**

#### **91221 Historical site and monument activities**

This class includes the operation and preservation of cultural heritage places as a result of human intervention in its surroundings, from landscapes to gardens and from buildings to sites (natural and built heritage).

This class includes:

- operation and preservation of historical sites and buildings
- operation and preservation of archaeological sites open to visitors

**Not included:**

Renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43999

Conservation and restoration of cultural heritage, see 91301

Architectural activities to support the conservation and restoration of cultural heritage properties, see 71111

Archaeological excavations, see 72201

**913 Conservation, restoration and other support activities for cultural heritage**

**9130 Conservation, restoration and other support activities for cultural heritage**

**91301 Conservation, restoration and other support activities for cultural heritage**

This class includes:

- conservation and restoration of historical and archaeological assets of all types of materials, whether the assets are movable or stationary

This class also includes:

- consulting regarding the conservation and restoration of cultural heritage

- activities necessary for the digitisation of cultural heritage, e.g.: gathering the information and data needed for the creation of virtual replicas

**Not included:**

Renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 4399

Architectural activities to support the conservation and restoration of cultural heritage properties, see 71111

Conservation science (research and development activities devoted to cultural heritage), see division 72

Archaeological excavations, see 72201

Repair of furniture not considered cultural heritage and non-historical, see 95241

Repair of musical instruments not considered cultural heritage and non-historical, see 95291

**914 Botanical and zoological garden and nature reserve activities**

**9141 Botanical and zoological garden activities**

**91411 Botanical and zoological garden activities**

This class includes:

- operation of botanical and zoological gardens, including children's zoos

- operation of aquariums

**Not included:**

Landscape and gardening activities, see 81301

Operation of sport fishing and hunting preserves, see 93192

**9142 Nature reserve activities**

**91421 Nature reserve activities**

This class includes:

- operation of nature reserves, including wildlife preservation, etc.

- conservation and maintenance services of national parks, nature parks and reserves

**Not included:**

Protection or restoring activities of agricultural land, see division 01

Protection or restoring activities of forestry land, see division 02

Protection or restoring activities of landscape (e.g. for parks, gardens), see 81301

Operation of sport fishing and hunting preserves, see 93192

**92 Gambling and betting activities**

This division includes the operation of gambling facilities (for example, casinos, bingo halls, electronic gambling machines) and the provision of gambling services (for example, lotteries, off-track betting). These gambling and betting activities can be carried out in gambling facilities or online.

**920 Gambling and betting activities**

**9200 Gambling and betting activities**

**92001 Gambling and betting activities**

This class includes gambling and betting activities, for example:

- bookmaking and other betting operations
- off-track betting
- operation of casinos (including floating casinos)
- sale of lottery tickets
- operation (exploitation) of coin-operated gambling machines
- quiz app subscriptions with prizes
- sports betting
- operation of card games as a betting activity
- organising gambling or lottery draws, including poker games, including online

**Not included:**

Operation of clubs for card games (e.g. bridge clubs), see 93121

## **93 Sports activities and amusement and recreation activities**

This division includes sports activities in any form of physical activity undertaken, either occasionally or in an organised participatory manner, with the aim of expressing and improving physical fitness and mental well-being, and of establishing social links or achieving results in competitions at all levels.

This division includes the provision of amusement and recreation activities

This division also includes:

- organisation of sporting events

### **931 Sports activities**

This group includes the operation of sports facilities; activities of sports teams or clubs primarily participating in live sporting events; independent athletes engaged in participating in live sports or racing events; activities related to training animals for sports or entertainment; sports trainers providing specialised services to support participants in sporting events or competitions; operators of arenas and stadiums; other activities of organising, promoting or managing sporting events n.e.c.

#### **9311 Operation of sports facilities**

##### **93111 Operation of sports facilities**

This class includes:

- operation of facilities for outdoor or indoor sporting events (open, closed or covered, with or without spectator seating)
- organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations in their own facilities (not by sports clubs)

This class also includes:

- managing and providing the staff to operate these facilities
- provision of equipment to operate these facilities
- operation of sports areas, which may include the operation of cableways, ski lifts and chairlifts
- management of outdoor sport-equipped areas
- operation of grass-roots sporting facilities

**Also includes:**

- Operation of sports halls, fields and stadiums, including management of employees/personnel operating these facilities and organisation of their work:
- Football, hockey, cricket and rugby stadiums
- Racetracks for cars, horses and dogs
- Track and field stadiums
- Winter sports arenas and stadiums
- Ice hockey arenas

- Swimming pools
- Boxing rings
- Golf courses
- Bowling alleys
- Operation of sports shooting ranges

**Not included:**

Transport by cableways, ski lifts and chairlifts, which may include the preparation of ski slopes, see 49341

Rental of recreation and sports equipment, see 77211

Organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs, see 9312

Activities of fitness facilities, see 93131

Organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations (not by sports clubs) without own facilities, see 93199

Park and beach activities, see 93291

## **9312 Activities of sports clubs**

### **93121 Activities of sports clubs**

This class includes the activities of sports clubs, which, whether professional, semi-professional or amateur clubs, give their members the opportunity to engage in sporting activities.

Sports clubs are typically non-profit entities, but inclusion in the sports sector is legitimised by the prevailing purpose of the activity carried out (in other words, the promotion of practicing sports). The activities of education, training, the sale of advertising space and the provision of clubhouse services are, in this context, ancillary activities, which may have a prevailing weight at an economic level, but which are instrumental with respect to the prevailing purpose of the activity carried out and for its perpetuation.

This class includes:

operation of sports clubs, e.g.:

- football clubs
- bowling clubs
- swimming clubs
- golf clubs
- boxing clubs
- winter sports clubs
- chess clubs
- track and field clubs
- shooting clubs
- e-sports clubs
- card game clubs (e.g. bridge and pokerclubs), including tournament poker

This class also includes:

- organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs
- provision of clubhouse services by sports clubs
- sports training within sports clubs

**Also includes:**

- Hiking clubs
- Yacht clubs
- Sports poker clubs

**Not included:**

Sports instruction by individual teachers/trainers, see 85519

Operation of sports facilities, see 93111

Activities of individual own account sportspersons and athletes, referees, judges, timekeepers, etc., see 93199

Activities of individual own account participants of e-sports, see 93199

Activities of sports federations, see 93191

## **93122 Activities of sports clubs for the disabled**

This class includes:

- activities of sports clubs for the disabled

This class also includes:

- organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs for the disabled

- provision of clubhouse services by sports clubs for the disabled

- sports training within sports clubs for the disabled

### **Not included:**

Sports instruction by individual teachers/trainers, see 85519

Operation of sports facilities, see 93111

Activities of individual own account sportspersons and athletes, referees, judges, timekeepers, etc., see 93199

Activities of individual own account participants of e-sports, see 93199

Activities of sports federations, see 93191

## **9313 Activities of fitness centres**

### **93131 Activities of fitness centres**

This class includes:

- activities of fitness clubs

- activities of yoga studios

- activities of pilates studios

- activities of tai chi studios

This class also includes:

- instruction provided by fitness clubs, yoga studios and similar facilities

### **Not included:**

Sports instruction by individual teachers/trainers, see 85519

Operation of sports facilities, see 93111

Activities of individual own account sportsmen and athletes, referees, judges, timekeepers, etc., see 93199

Activities of

## **9319 Sports activities n.e.c.**

### **93191 Activities of sports leagues, organisations and associations**

This class includes:

- activities of sports federations, sports leagues and sports governing bodies

- activities related to promotion of sporting events

### **Also includes:**

- Operation of foundations that develop sports

### **Not included:**

Broadcasting of live performances and events, see 60201

Rental of sports equipment, see 77211

Organisation of conferences, conventions and trade shows, see 82301

Sports instruction in camps or schools, see 85511

Activities of sports instructors, teachers, coaches, see 85519

Card game instruction, see 85511

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90391

Provision of personnel and equipment as part of the organisation and operation of a sporting event (not by sports clubs) with own facilities, see 93111

Operation of e-sports clubs, see 93121

Organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs, see 93121

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93291

Park and beach activities, see 93291

## **93192** Activities related to sport and recreational fishing and hunting

This class includes:

- operation of sport fishing and hunting preserves
- support activities for sport or recreational hunting and fishing

### **Also includes:**

- Activities of legal entities organising hunting trips or recreational and sport fishing

### **Not included:**

Broadcasting of live performances and events, see 60201

Rental of sports equipment, see 77211

Organisation of conferences, conventions and trade shows, see 82301

Sports instruction in camps or schools, see 85511

Activities of sports instructors, teachers, coaches, see 85519

Card game instruction, see 85511

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90391

Provision of personnel and equipment as part of the organisation and operation of a sporting event (not by sports clubs) with own facilities, see 93111

Operation of e-sports clubs, see 93121

Organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs, see 93121

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93291

Park and beach activities, see 93291

## **93199** Other sports activities n.e.c.

This class includes:

- activities of producers of sporting events, with or without facilities
- activities of individual own account sportspersons and athletes, referees, judges, timekeepers, etc.
- activities of individual own account participants of e-sports
- activities of racing stables, kennels and garages
- activities of mountain guides
- operation of vertical, aerodynamic wind tunnels
- activities related to training animals for sports or entertainment
- organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations (not by sports clubs) without own facilities

### **Also includes:**



- Parachuting
- Sailplaning
- Diving
- Operation of riding horse stables

**Not included:**

Broadcasting of live performances and events, see 60201

Rental of sports equipment, see 77211

Organisation of conferences, conventions and trade shows, see 82301

Sports instruction in camps or schools, see 85511

Activities of sports instructors, teachers, coaches, see 85519

Card game instruction, see 85511

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90391

Provision of personnel and equipment as part of the organisation and operation of a sporting event (not by sports clubs) with own facilities, see 93111

Operation of e-sports clubs, see 93121

Organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs, see 93121

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93291

Park and beach activities, see 93291

## **932 Amusement and recreation activities**

This group includes a wide range of units that operate facilities or provide services to meet the varied recreational interests of their patrons. It includes the operation of a variety of attractions (for example, mechanical rides, water rides, games, shows, theme exhibits and picnic grounds).

### **9321 Activities of amusement parks and theme parks**

#### **93211 Activities of amusement parks and theme parks**

This class includes the activities of amusement parks and theme parks characterised by a permanent and site-based operation of a variety of attractions (for example, mechanical rides, carousels, games, shooting galleries, shows, theme exhibits, picnic grounds) that are provided under the economic and operational directive of a central operator. These parks are typically located in structurally delimited areas, for which customers must pay admission.

This class also includes:

- activities of aqua/water parks

**Not included:**

Operation of gambling or lottery games, see 92001

Operation of mechanical rides, games and shows by independent providers (e.g. at fairgrounds, festivals, christmas markets), see 93291

### **9329 Amusement and recreation activities n.e.c.**

#### **93291 Amusement and recreation activities n.e.c.**

This class includes activities related to entertainment and recreation (except amusement parks and theme parks) not elsewhere classified:

- operation (exploitation) of coin-operated games
- rental of leisure and pleasure equipment as an integral part of recreational facilities
- operation of mechanical rides, games and shows by independent providers (e.g. at fairgrounds, festivals, Christmas markets)
- activities of beaches, including rental of facilities (e.g. bathhouses, beach chairs and umbrellas)
- activities of independent animators in amusement and recreation facilities

- operation of dance floors and ballrooms where beverage serving is not the main activity
- operation of computer rooms for playing computer games
- operation of self-service amusement devices (e.g. rocking chairs/horses/cars/spacehips)
- operation of airsoft and paintball courts
- operation of virtual reality or geolocated games/experiences
- amusement and recreation activities related to the infrastructure of marinas
- operation of billiard halls
- operation of escape rooms
- operation of bowling alleys
- creation and presentation of light and sound shows
- activities of guides for underwater excursions
- creation and presentation of fireworks displays
- operation of picnic grounds
- operation of laser games
- entertainment activities in retirement homes

This class also includes:

- activities of producers or entrepreneurs of live amusement and recreation events, with or without facilities
- technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events

**Also includes:**

- Operation of recreational shooting ranges
- Organising of games of skill
- Organising of paintball
- Organising of horse-riding trips

**Not included:**

Transport by cableways, ski lifts and chairlifts, which may include the preparation of ski slopes, see 49341

Fishing trips, see 50102, 50301

Provision of space and facilities for short-stay visitors in recreational parks, forests and camping grounds, see 55301

Recreational camps, hunting and fishing camps, campsites and camping grounds, see 55301

Mobile food service activities, see 56121

Activities of security personnel for events, concerts, fairs and exhibitions, see 80011

Organisation of conferences, conventions and trade shows, see 82301

Provision of services for events, fairs and exhibitions that are part of public order and safety activities, see 8424

Theatrical and circus groups, see 90201

Operation of arts facilities (e.g. concert halls, theatre halls, music venues, music clubs and similar facilities for live performances), see 90311

Technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90391

Operation of gambling or lottery games, see 92001

Operation of sports facilities (e.g. swimming pools, skating rinks), see 93111

Activities of water sports clubs (canoeing, rowing, sailing, etc.), see 93121

Activities of amusement parks and theme parks, see 93211

## **T OTHER SERVICE ACTIVITIES**

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

## **94 Activities of membership organisations**

This division includes activities of organisations representing interests of special groups or promoting ideas to the general public. These organisations usually have a constituency of members, but their activities may involve and benefit non-members as well. The primary breakdown of this division is determined by the purpose that these organisations serve, namely interests of employers, self-employed individuals and professional groups (group 941), interests of employees (group 942) or the promotion of religious, political, cultural, educational or recreational ideas and activities (group 949).

### **941 Activities of business, employers and professional membership organisations**

This group includes the activities of promoting the interests of the members of business and employer organisations.

In the case of professional membership organisations, it also includes the activities of promoting the professional interests of members of the profession.

#### **9411 Activities of business and employers membership organisations**

##### **94111 Agricultural associations and unions, gardening and apicultural associations, forest associations and unions**

This class includes:

- activities of organisations whose members' interests centre on the development in a particular line of agriculture, gardening, apiculture and forestry without regard for the line of business
- activities of federations of such associations
- activities of chambers of commerce, guilds and similar organisations
- dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organisations

**Also includes:**

- Associations and societies of stock farmers (except pet breeders)

**Not included:**

Activities of professional membership organisations, see 9412

Activities of trade unions, see 9420

Activities of other membership organisations n.e.c., see 9499

Activities of international organisations of an administrative nature, see 9900

##### **94119 Activities of other business and employers organisations**

This class includes:

- activities of organisations whose members' interests centre on the development and prosperity of enterprises in a particular line of business or trade or on the economic growth and climate of a particular geographical area or political subdivision without regard for the line of business
- activities of federations of such associations
- activities of chambers of commerce, guilds and similar organisations
- dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organisations

**Not included:**

Activities of professional membership organisations, see 9412

Activities of trade unions, see 94201

Activities of other membership organisations n.e.c., see 9499

Activities of international organisations of an administrative nature, see 99001

#### **9412 Activities of professional membership organisations**

##### **94121 Activities of artistic associations**

This class includes:

- activities of associations of specialists engaged in cultural activities (e.g. associations of writers, painters, performers of various kinds, journalists)

**Not included:**

Education provided by professional membership organisations, see division 85

Activities of business and employers' membership organisations, see 94119

Activities of trade unions, see 94201

Activities of other membership organisations n.e.c., see 94999

## **94129 Activities of other professional membership organisations**

This class includes:

- activities of organisations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field (e.g. medical associations, legal associations, accounting associations, engineering associations, architects' associations)

- activities of associations of specialists engaged in scientific or academic activities

- dissemination of information, the establishment and supervision of standards of practice, representation before government agencies, and public relations of professional organisations

This class also includes:

- activities of learned societies

**Also includes:**

– Association, union of acting officers

– Association, union of retired officers (except war veterans)

**Not included:**

Education provided by professional membership organisations, see division 85

Activities of business and employers' membership organisations, see 94119

Activities of trade unions, see 94201

Activities of other membership organisations n.e.c., see 94999

## **942 Activities of trade unions**

### **9420 Activities of trade unions**

#### **94201 Activities of trade unions**

This class includes:

promoting the interests of organised labour and union employees:

- trade unions for representing and protecting employees' labor, service, and professional, economic, and social rights and interests

- associations of trade unions

This class also includes:

- activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation, and in concerted action through organisation

**Not included:**

Education provided by trade unions, see division 85

Activities of professional membership organisations, see 94129

## **949 Activities of other membership organisations**

This group includes the activities of units (except business and employers' membership organisations, professional membership organisations and trade unions) that promote the interests of their members.

### **9491 Activities of religious organisations**

#### **94911 Activities of churches, congregations and monasteries**

This class includes:

- activities of churches and religious organisations, the name must include the words "church", "congregation" or "congregation federation"
- activities of monasteries of friars and nuns, the name must include the word "monastery"

**Not included:**

Education provided by religious organisations, see division 85

Health activities by religious organisations, see division 86

Social work activities by religious organisations, see divisions 87, 88

## **94919 Activities of other religious organisations**

This class includes:

- activities of religious organisations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places
- religious retreat activities

This class also includes:

- religious funeral service activities

**Also includes:**

- Activities of missionaries

**Not included:**

Education provided by religious organisations, see division 85

Health activities by religious organisations, see division 86

Social work activities by religious organisations, see divisions 87, 88

## **9492 Activities of political organisations**

### **94921 Activities of parties**

This class includes:

- activities of political organisations. These organisations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fundraising etc.

### **94929 Activities of other political organisations**

This class includes:

- activities of political auxiliary organisations (e.g. young people's auxiliaries associated with a political party)

**Also includes:**

- Political youth councils

## **9499 Activities of other membership organisations n.e.c.**

### **94991 Protection and advocacy of civil rights; protection of the interests of certain population groups**

This class includes activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fundraising etc.:

- citizens' initiative or protest movements
- associations for patriotic purposes, including war veterans' associations
- consumer associations
- organisations for the protection and betterment of minority groups

**Also includes:**

- Associations promoting human rights and civil freedoms
- Associations involved in reintegration of prisoners into society

- Pensioners' associations
- Associations of the unlawfully repressed
- Women's movement and women's associations
- LGBT associations
- Protection of the interests of foster families

**Not included:**

Charitable activities like fundraising aimed at social work, see 88991

Activities of international organisations under international treaties between states, see 99001

## **94992 Associations for the purpose of regional/local life development and support**

This class includes activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fundraising etc.:

- organisations supporting community facilities n.e.c.

**Also includes:**

- Associations promoting rural life
- Village movement and village associations
- Organisations that support local development, including settlement associations in cities
- Activities of community associations
- Local government union

**Not included:**

Charitable activities like fundraising aimed at social work, see 88991

Activities of international organisations under international treaties between states, see 99001

## **94993 Youth and children associations and associations that promote the welfare of youth and children**

This class includes activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fundraising etc.:

- activities of youth associations (e.g. scouts, girl guides and other youth associations)
- student associations, clubs; fraternities and sororities
- non-political youth association
- child protection associations

**Not included:**

Charitable activities like fundraising aimed at social work, see 88991

Activities of sports clubs, see 9312

Activities of sports federations, see 9319

Activities of professional membership organisations, see 94129

Activities of international organisations under international treaties between states, see 99001

## **94994 Associations and cultural societies of national minorities**

This class includes activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fundraising etc.:

- organisations for the protection and betterment of ethnic groups
- organisations that support the promotion of minority culture (cultural associations)

**Not included:**

Charitable activities like fundraising aimed at social work, see 88991

Activities of professional membership organisations, see 94129

Activities of international organisations under international treaties between states, see 99001

## **94995 Associations related to recreational activities, entertainment, cultural activities or hobbies**

This class includes activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fund-raising etc.:

- organisations supporting educational facilities n.e.c.
- activities of automobile associations (other than sports)
- activities of associations for the purpose of social acquaintanceship (e.g. Rotary Clubs, lodges)
- activities of associations for the pursuit of a cultural or recreational activities or a hobby, other than sports or games (e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photographic clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs)

### **Also includes:**

- Folk dance groups
- Sports history associations
- Fan clubs
- Alumni associations
- Organisation of charity events
- Gaming societies, including role-playing societies
- Cinema clubs

### **Not included:**

Charitable activities like fundraising aimed at social work, see 88991

Activities of sports clubs, see 9312

Activities of sports federations, see 9319

Activities of professional membership organisations, see 94129

Activities of international organisations under international treaties between states, see 99001

## **94996 Environment and nature protection associations**

This class includes activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fundraising etc.:

- environmental and ecological movements
- associations for the protection of animals

### **Also includes:**

- Renewable energy and other organisations related to alternative energy
- Animal shelters

### **Not included:**

Charitable activities like fundraising aimed at social work, see 88991

Activities of professional membership organisations, see 94129

Activities of international organisations under international treaties between states, see 99001

## **94997 Associations and their unions of individuals with health impairments, disabilities, or special needs**

This class includes activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fundraising etc.

- associations intended to promote health

### **Also includes:**

- Unions of people with occupational and chronic diseases
- Associations and unions of physically and mentally disabled people
- Associations and unions of parents of disabled children

### **Not included:**

Charitable activities like fundraising aimed at social work, see 88991

Activities of professional membership organisations, see 94129

Activities of international organisations under international treaties between states, see 99001

## **94999 Activities of other organisations n.e.c.**

This class includes activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fundraising etc

This class also includes:

- grant-giving activities by membership organisations or others
- activities of philanthropic intermediaries and activities to promote volunteerism
- international cooperation and solidarity activities
- service activities to promote hunting and trapping

### **Also includes:**

- Activities of (assisting) organisations not classified elsewhere
- Associations promoting lifestyle, e.g. associations promoting healthy diet and lifestyle
- Data altruism

### **Not included:**

Charitable activities like fundraising aimed at social work, see 88991

Activities of sports clubs, see 9312

Activities of sports federations, see 9319

Activities of professional membership organisations, see 94129

Activities of international organisations under international treaties between states, see 99001

## **95 Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles**

This division includes the repair and maintenance of computers and computer peripheral equipment, communication equipment, consumer electronics, garden equipment, footwear and leather goods, furniture and home furnishings, clothing, sports goods, musical instruments and other personal and household goods, as well as the repair and maintenance of motor vehicles and motorcycles.

### **951 Repair and maintenance of computers and communication equipment**

#### **9510 Repair and maintenance of computers and communication equipment**

##### **95101 Repair and maintenance of computers and peripheral equipment**

This class includes the repair and maintenance computers and computing machinery and peripheral equipment

This class includes the repair and maintenance of:

- desktop computers
- laptop computers
- magnetic disc drives and flash drives
- optical disc drives
- renovation of discs
- printers
- monitors
- keyboards
- webcams
- mice, joysticks and trackball accessories
- internal and external computer modems
- dedicated computer terminals



- computer servers
- scanners, including barcode scanners
- smart card readers
- virtual reality helmets/headsets
- computer projectors

This class also includes:

- repair and maintenance of computer terminals like automatic teller machines (ATMs) and point-of-sale (POS) terminals, not mechanically operated
- repair and maintenance of handheld computers (personal digital assistants (PDAs))

**Not included:**

Refilling of ink and toner cartridges by retail sellers, see 4740

Repair and maintenance of consumer electronics, see 9521

## **95102 Repair and maintenance of communication equipment**

This class includes the repair and maintenance of communication equipment

This class includes the repair and maintenance of:

- headsets, including in-ear wireless headsets
- cordless telephones
- smart telephones and tablets
- telecommunication carrier equipment
- communication transmission equipment (e.g. routers, bridges, modems)
- two-way radios
- commercial television and video cameras

**Not included:**

Refilling of ink and toner cartridges by retail sellers, see 4740

Repair and maintenance of consumer electronics, see 9521

## **952 Repair and maintenance of personal and household goods**

This group includes the repair and maintenance of personal and household goods.

### **9521 Repair and maintenance of consumer electronics**

#### **95211 Repair and maintenance of consumer electronics**

This class includes the repair and maintenance of consumer electronics:

repair of consumer electronics:

- television, radio receivers
- audio and video players
- household-type video cameras and photographic equipment
- video game devices

#### **9522 Repair and maintenance of household appliances and home and garden equipment**

##### **95221 Repair and maintenance of household appliances and home and garden equipment**

This class includes the repair and servicing of household appliances and home and garden equipment:

- repair and servicing of household appliances: refrigerators, stoves, washing machines, clothes/tumble dryers, room air conditioners, etc.
- repair and servicing of home and garden equipment: lawnmowers, edgers, snowblowers, leaf blowers, trimmers, etc.

**Not included:**

Repair of handheld power tools and commercial refrigeration, see 33121

Repair of central air-conditioning systems, see 43221

## **9523 Repair and maintenance of footwear and leather goods**

### **95231 Repair and maintenance of footwear and leather goods**

This class includes the repair and maintenance of footwear and leather goods:

- repair of boots, shoes, luggage, etc.
- fitting of heels

**Not included:**

Activities of shoeshiners, see 96999

## **9524 Repair and maintenance of furniture and home furnishings**

### **95241 Repair and maintenance of furniture and home furnishings**

This class includes:

- reupholstering, refinishing and repairing of furniture and home furnishings, including office furniture
- assembly of self-standing furniture

**Also includes:**

- Installation of modular furniture
- Repair and restoration of furniture, including pest control

## **9525 Repair and maintenance of watches, clocks and jewellery**

### **95251 Repair and maintenance of watches, clocks and jewellery**

This class includes:

- repair of watches, clocks and their parts (e.g. watch cases and housings of any material)
- repair of jewellery and other valuables

**Not included:**

Repair of time clocks, time/date stamps, time locks and similar time-recording devices, see 33131

## **9529 Repair and maintenance of personal and household goods n.e.c.**

### **95291 Repair and maintenance of personal and household goods n.e.c.**

This class includes the repair and maintenance of personal and household goods:

- repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kickscooters
- repair and alteration of clothing
- repair of sports goods (except sporting guns) and camping equipment
- repair of books
- repair of non-historical musical instruments
- repair of toys and similar articles
- repair of other personal and household goods
- piano tuning
- knife sharpening
- key cutting activities

This class also includes:

- 'while-you-wait' engraving

**Also includes:**

- Repair of snowboards and surfboards, skis, roller and figure skates
- Repair of tennis rackets and badminton rackets, golf clubs and hockey sticks
- Restoration (renovation) of baths

- Repair of home safes

**Not included:**

Industrial engraving of metals, see 25531

Repair of sporting and recreational guns, 33111

Repair of handheld power tools, see 33121

Locksmith activities, see 80091

## **953 Repair and maintenance of motor vehicles and motorcycles**

This group includes the repair and maintenance of motor vehicles and motorcycles.

### **9531 Repair and maintenance of motor vehicles**

#### **95311 Repair and maintenance of motor vehicles**

This class includes:

- repair, fitting or replacement service activities for tubes and tyres
- anti-rust treatment
- installation of parts and accessories not as part of the manufacturing process
- repair and maintenance of non-military amphibious vehicles

Repair and maintenance of motor vehicles, including trailers and semi-trailers, e.g.:

- mechanical repairs
- electrical repairs
- electronic injection systems repair
- ordinary servicing
- bodywork repair
- repair of motor vehicle parts
- washing, polishing, etc.
- spraying and painting
- repair of screens and windows
- repair of motor vehicle seats
- mechatronics system repair and diagnostics services

This class also includes:

- repair and maintenance of caravan and motorhome housing cells

**Also includes:**

- Taping of cars
- Installation of car alarms (except as part of the production process)
- Maintenance and repair of trailers and semi-trailers
- Special technical assistance for motorcycles
- Installation of electrical equipment for cars
- Incorporation of devices indicating the technical condition into all types of motor vehicles
- Tinting of car windows
- Repair of car trailers, caravans
- Conservation and restoration of motor vehicles

**Not included:**

Retreading and rebuilding of tyres, see 22111

Fitting out services for caravans and motorhomes, see 29202

Repair of forklifts and agricultural tractors, see 33121

## **9532 Repair and maintenance of motorcycles**

### **95321 Repair and maintenance of motorcycles**

This class includes:

- repair and maintenance of motorcycles
- motorcycle and motorcycle parts spraying and painting activities
- bodywork repair on motorcycles
- washing, polishing, etc., of motorcycles

**Also includes:**

- Conservation and restoration of motorcycles

**Not included:**

Repair and maintenance of bicycles and electric bicycles, see 95291

## **954 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles**

### **9540 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles**

#### **95401 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles**

This class includes intermediation for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the repair and maintenance service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

## **96 Personal service activities**

This division includes all personal service activities not mentioned elsewhere in the classification. Notably it includes types of services, such as washing and (dry-)cleaning of textiles and fur products, hairdressing, beauty treatment, day spa and similar activities, funeral and related activities.

### **961 Washing and cleaning of textile and fur products**

#### **9610 Washing and cleaning of textile and fur products**

##### **96101 Washing and cleaning of textile and fur products**

This class includes:

- laundering and dry-cleaning, pressing, etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines, whether for the general public or for industrial or commercial clients
- carpet and rug shampooing, drapery and curtain cleaning, whether on clients' premises or not
- provision of combined rental and care services, including washing and cleaning of textiles (e.g. linen, work uniforms and related items)
- reusable diaper supply services

**Not included:**

Repair and alteration of clothing, see 95291

### **962 Hairdressing, beauty treatment, day spa and similar activities**

#### **9621 Hairdressing and barber activities**

##### **96211 Hairdressing and barber activities**

This class includes:

- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities
- hairstyling
- shaving and beard trimming

**Not included:**

Manufacture of wigs, see 32991

## **9622 Beauty care and other beauty treatment activities**

### **96221 Beauty treatment services by a cosmetologist**

This class includes beauty treatment activities not performed by medical specialists (for example, by cosmetologists):

- facial massage, make-up etc
- advice about facial treatments, make-up etc
- body care, including infrared and UV-treatment
- depilation

**Also includes:**

- Skin cleansing and exfoliation, cellulite treatment

**Not included:**

Cosmetic surgery activities performed by medical specialists, see 8622

### **96222 Nail technician services**

This class includes beauty treatment activities not performed by medical specialists (for example, by cosmetologists):

- manicure and pedicure
- gel nails application and care
- nail art

### **96223 Eyelash and eyebrow technician services**

This class includes beauty treatment activities not performed by medical specialists (for instance performed by beauticians):

- eyelash care and colouring
- installation and care of eyelashes extensions
- shaping, care and colouring of eyebrows

**Not included:**

Permanent eyebrow makeup, see 96224

### **96224 Permanent makeup services**

This class includes cosmetic pigmentation technique procedures and care not performed by medical specialists:

- permanent eyebrow makeup
- permanent lip makeup
- permanent eye make-up
- aesthetic permanent makeup

### **96229 Other beauty care and treatment activities**

This class includes beauty services provided mostly by beauticians, such as whitening and decorating of teeth:

- procedures where the product used for whitening of teeth contains hydrogen peroxide or releases hydrogen peroxide in concentrations < 0.1%
- procedures where tooth decorations are glued to the tooth surface using adhesive

**Not included:**

Procedures where the product used for whitening of teeth contains hydrogen peroxide or releases hydrogen peroxide in concentrations > 0,1% ≤ 6%, see 86231

Installation of decorations using dental drilling techniques, see 86231

## **9623 Day spa, sauna and steam bath activities**

### **96231 Day spa, massage salons and sauna activities**

This class includes:

- activities of Turkish baths, sauna and steam baths, day spas, weight loss and slendering salons, etc.

**Not included:**

Physical well-being services as part of accommodation activities, see division 55

Activities of medical massage therapists, see 86951

Activities of practitioners in the field of shiatsu, thai massage, watsu, tui na, qigong, see 86992

Activities of health, fitness and body-building clubs and facilities, see 93131

### **96232 Activities of sunbeds**

This class includes:

- activities of solariums

## **963 Funeral and related activities**

### **9630 Funeral and related activities**

#### **96301 Activities of funeral homes and crematoriums**

This class includes:

burial and incineration of human or animal corpses and related activities:

- preparing the dead for burial or cremation and embalming and morticians' services

- providing burial or cremation services

- rental of equipped space in funeral parlours

- transport of human remains

**Also includes:**

– Transport of a dead person

**Not included:**

Cemetery gardening, see 81301

Religious funeral service activities, see 94911

#### **96302 Activities cemeteries**

This class includes:

- rental or sale of graves

- maintenance of graves and mausoleums

**Not included:**

Cemetery gardening, see 81301

Religious funeral service activities, see 94911

## **964 Intermediation service activities for personal services**

### **9640 Intermediation service activities for personal services**

#### **96401 Intermediation service activities for personal services**

This class includes intermediation for personal services by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the personal service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

## **969 Other personal service activities**

### **9691 Provision of domestic personal service activities**

## **96911 Provision of domestic personal service activities**

This class includes the provision of a range of domestic personal service activities like cooking, washing, cleaning and ironing services, at home for households. When only one activity is performed it is classified according to this activity.

### **Not included:**

Cleaning of buildings, see 81211

Home care services for older persons, including live-in care services, see 88101

Day-care activities for children provided in private homes or day-care centres, see, see 88911

After-school care services, see 88911

## **9699 Other personal service activities n.e.c.**

### **96991 Pet care services**

These activities are predominantly provided to individuals.

This class includes:

- pet care services (e.g. boarding, grooming or training pets)
- operation of shelters for abandoned pets
- horse whispering activities

### **Also includes:**

- Operation of pet hotels

### **Not included:**

Veterinary activities, see 75001

Provision of alternative therapeutic services (e.g. homeopathy, chiropractic treatments, osteopathy, crystal therapy, iridology, kinesiology and radionics), see 86961

Activities of practitioners in the field of shiatsu, thai massage, watsu, tui na, qigong, see 86992

### **96999 Other personal service activities n.e.c.**

These activities are predominantly provided to individuals.

This class includes:

- astrological and spiritualists' activities
- social activities (e.g. escort services, dating services, services of a marriage bureau)
- provision or arrangement of sexual services, organisation of prostitution events or operation of prostitution establishments
- genealogical activities
- activities of tattooing and piercing studios
- activities of shoe-shiners, porters, valet car parkers, etc.
- concession operation of coin-operated personal services machines (e.g. photo booths, weighing machines or lockers)
- operation of photo automats for printing photographs from electronic records (e.g. from telephone, memory cards, flash drives)
- dating and other speed networking activities
- tattoo artist activities, using biological substances (e.g. henna) for temporary decoration
- housesitting activities
- wedding planners' activities

### **Also includes:**

- Operation of coin-operated massage chairs
- Valet parking services

### **Not included:**

Veterinary activities, see 75001

Home cleaning activities, see 81211

Yoga or pilates instruction, see 85519

Provision of alternative therapeutic services (e.g. homeopathy, chiropractic treatments, osteopathy, crystal therapy, iridology, kinesiology and radionics), see 86961

Activities of practitioners in the field of shiatsu, thai massage, watsu, tui na, qigong, see 86992

Homecare services for older persons, including live-in care services, see 88101

Day-care activities for children provided in private homes or day-care centre, see 88911

After-school care services, see 88911

Operation of coin-operated gambling machines, see 92001

Operation of coin-operated washing machines, see 96101

## **U ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS AND UNDIFFERENTIATED GOODS – AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE**

### **97 Activities of households as employers of domestic personnel**

This division only includes activities of private households as employers of domestic personnel.

The output of these activities is considered production in the European system of accounts (ESA), and for this purpose and for certain surveys this division has been included in NACE Rev. 2.1. The same activities when carried out by independent service providers (as opposed to domestic staff employed and paid by the household) are not classified here (for example, babysitting activities (class 8891), washing of textiles (class 9610) and valet activities (class 9699).

### **970 Activities of households as employers of domestic personnel**

### **9700 Activities of households as employers of domestic personnel**

#### **97001 Activities of households as employers of domestic personnel**

This class includes households' employment of domestic personnel (for example, cooks, cleaners, gardeners, chauffeurs, caretakers, babysitters, personal assistants).

This allows the employed domestic personnel to state the activity of their employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.

#### **Not included:**

Provision of personal and household services (e.g. cleaning, ironing, cooking, gardening, homecare services for dependents) by service providers (for-profit, not-for-profit, public organisations or self-employed), see the appropriate nace class according to the service provided

### **98 Undifferentiated goods- and service-producing activities of private households for own use**

This division includes the undifferentiated subsistence goods-producing and services-producing activities of households.

Households should be classified here only if it is impossible to identify a primary activity for the subsistence activities of the household. If the household engages in market activities, it should be classified according to the primary market activity carried out.

### **981 Undifferentiated goods-producing activities of private households for own use**

### **9810 Undifferentiated goods-producing activities of private households for own use**

#### **98101 Undifferentiated goods-producing activities of private households for own use**

This class includes the undifferentiated subsistence goods-producing activities of households, in other words, the activities of households that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, and the production of shelter, clothing and other goods by the household for its own subsistence.

#### **Not included:**

If households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of nace



If they are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of nace

**982 Undifferentiated service-producing activities of private households for own use**

**9820 Undifferentiated service-producing activities of private households for own use**

**98201 Undifferentiated service-producing activities of private households for own use**

This class includes the undifferentiated subsistence service-producing activities of households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence.

**Not included:**

If households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated subsistence goods-producing activities of households.

**V ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES**

**99 Activities of extraterritorial organisations and bodies**

**990 Activities of extraterritorial organisations and bodies**

**9900 Activities of extraterritorial organisations and bodies**

**99001 Activities of extraterritorial organisations and bodies**

This class includes:

- activities of institutions and bodies of the European Union (EU)

Activities of international organisations under international treaties between states, e.g.:

- the United Nations (UN) and the specialised agencies of the United Nations system, regional bodies
- the International Monetary Fund (IMF), the World Bank
- the World Customs Organization (WCO), the Organisation for Economic Co-operation and Development (OECD)
- the Organization of the Petroleum Exporting Countries (OPEC), the European Free Trade Association (EFTA)

This class also includes:

- activities of general government agencies of other countries (e.g. embassies, consulates, military bases, scientific bases)